

Eagle Crest Master Association
Balance Sheet
as of June 30, 2026

(Unaudited and subject to adjustment)

	ECMA Operating	ECMA Reserve	06/30/26 Total	06/30/25 Total
<u>Cash</u>				
Northwest Bank Reserve Account - MM Account	\$0	898,598	\$898,598	\$499,038
Northwest Bank Operating Account	457,745	-	457,745	481,354
First Interstate Bank Trust Account	0	2,020,235	2,020,235	1,958,291
Edward Jones	0	9,614	9,614	11,967
Sports Center Employee Bank	940	-	940	940
Total Cash	\$458,685	2,928,447	\$3,387,132	\$2,951,590
Accounts Receivable - Owner Dues	4,066	-	4,066	6,268
Accounts Receivable - Association Fees	65,600	-	65,600	49,435
Accounts Receivable - Other	19,418	-	19,418	26,798
Due to/from - Reserve Contribution	(65,113)	65,113	0	0
Due to/from - Loan Interest	0	-	0	0
Inventory: Merchandise	26,167	-	26,167	19,709
Prepaid Insurance	34,872	-	34,872	32,991
Prepaid Property Taxes	0	-	0	0
Prepaid Income Taxes	0	8,271	8,271	9,514
TOTAL ASSETS	\$543,694	3,001,832	\$3,545,526	\$3,096,305
Liabilities				
Accounts Payable - Trade	\$144,271	24,014	\$168,284	\$62,336
Accounts Payable - Other	\$16,980	-	\$16,980	\$3,989
Pro Shop Loan Principal	\$0	763,933	\$763,933	\$294,488
Prepaid EHOA Dues	64,625	-	64,625	104,638
Property Tax Payable	0	-	0	0
Total Liabilities	\$225,876	787,946	\$1,013,822	\$465,451
Beginning Fund Balance	\$388,743	1,859,009	\$2,247,752	\$2,830,086
Net Income	(70,924)	354,877	283,952	(199,232)
Ending Fund Balance	\$317,818	2,213,886	\$2,531,704	\$2,630,854
TOTAL LIABILITIES AND FUND BALANCES	\$543,694	3,001,832	\$3,545,526	\$3,096,305

Eagle Crest Master Association
Budget Comparison Report - ECMA Facilities
for the period ending June 30, 2026
(Unaudited and subject to adjustment)

	4/1/2026 - 6/30/2026			Year to Date 1/1/2026 - 6/30/2026				4/1/2025 - 6/30/2025	
	Actual	Budget	Variance	YTD Actual	% of Budget	Annual Budget	Actual to Budget	Actual	Variance
Income									
<u>Commercial Rent</u>									
36215 - Commercial Rent - Golf	44,540	44,540	\$0	44,540	100%	44,540	\$0	0	\$44,540
36210 - Rent - Equestrian Center	1,584	1,584	\$0	3,168	50%	6,335	(\$3,167)	1,542	\$42
<u>Total Commercial Rent</u>	46,124	46,124	0	47,708	94%	50,874	(3,166)	1,542	44,582
<u>Dues</u>									
39520 - Dues - VROA	35,712	35,712	\$0	71,424	50%	142,848	(\$71,424)	36,456	(\$744)
39530 - Dues - Fairway Vista	9,216	9,216	\$0	18,432	50%	36,864	(\$18,432)	9,408	(\$192)
39540 - Dues - RiverView Vista	13,536	13,536	\$0	27,072	50%	54,144	(\$27,072)	13,818	(\$282)
39550 - Dues - EHOA	52,416	52,416	\$0	104,832	50%	209,664	(\$104,832)	53,508	(\$1,092)
39560 - Dues - River Run Properties LLC	1,152	1,152	\$0	2,304	50%	4,608	(\$2,304)	1,176	(\$24)
39570 - Dues - Worldmark	23,616	23,616	\$0	47,232	50%	94,464	(\$47,232)	24,108	(\$492)
39580 - Dues - Conference Center	1,152	1,152	\$0	2,304	50%	4,608	(\$2,304)	1,176	(\$24)
39590 - Dues - Eagle Crest Hotel	9,216	9,216	\$0	18,432	50%	36,864	(\$18,432)	9,408	(\$192)
<u>Total Dues</u>	146,016	146,016	0	292,032	50%	584,064	(292,032)	149,058	(3,042)
<u>Other Income</u>									
35120 - Misc Income	500	0	\$500	633	0%	3,297	(\$2,664)	83	\$417
39190 - Fines	292	0	\$292	292	0%	0	\$292	0	\$292
39190 - Late Fees	1,110	0	\$1,110	1,110	0%	0	\$1,110	39	\$1,071
36500 - JUEA - ECAG Fees	33,934	33,934	(\$0)	67,869	50%	135,737	(\$67,869)	33,055	\$879
36xxx - Golf Course Debt Service	19,543	19,543	(\$0)	39,086	50%	78,172	(\$39,086)	0	\$19,543
36070 - Sub Association Billing Fee Rev	2,250	2,985	(\$735)	4,980	42%	11,940	(\$6,960)	2,730	(\$480)
39180 - Bank Interest Income	5,215	0	\$5,215	6,758	0%	0	\$6,758	1,856	\$3,359
<u>Total Other Income</u>	62,844	56,462	6,382	120,728	53%	229,146	(108,418)	37,763	25,081
Total Income	\$ 254,984	\$ 248,602	\$ 6,382	\$ 460,468	53%	\$ 864,085	\$ (403,617)	\$ 188,363	\$ 66,621
Expense									
<u>Contracted Services</u>									
60236 - Management Fees	9,386	\$9,386	\$0	\$18,772	50%	37,543	(\$18,772)	8,405	\$981
60304 - Safety Services Fee	15,037	15,037	(0)	30,073	50%	60,146	(30,073)	14,641	\$395
60305 - Pools and Spa Services	5,028	5,028	(0)	10,057	50%	20,113	(10,057)	4,896	\$132
60306 - Accounting Fee	5,151	5,151	(0)	10,302	50%	20,603	(10,302)	5,015	\$136
60307 - Resort Manager Fee	10,350	10,350	0	20,699	50%	41,398	(20,699)	10,078	\$272
60344 - Landscaping	45,030	45,030	(0)	90,060	50%	180,120	(90,060)	43,846	\$1,184
<u>Total Contracted Services</u>	89,981	89,981	(0)	179,962	50%	359,925	(179,962)	86,881	3,100
<u>Dues Expense</u>									
60308 - Reserve Contribution Master	25,000	25,000	(0)	50,000	50%	100,000	(50,000)	22,472	\$2,528
60309 - Reserve Cont - Golf Course Rsv	45,000	45,000	0	45,000	100%	45,000	0	54,444	(\$9,444)
60144 - Reserve Contribution - GC Debt Service	19,543	19,543	(0)	39,086	50%	78,172	(39,086)		\$19,543
<u>Total Dues Expense</u>	89,543	89,543	(0)	134,086	60%	223,172	50,457	76,916	12,627
<u>Grounds Maintenance</u>									
60343 - Front Pasture Mtc	11,869	11,869	(0)	11,869	100%	11,869	0	11,557	\$312
60361 - Snow Removal	0	0	0	730	10%	7,500	(6,770)	0	\$0
60382 - Ladder Fuel Reduction	1,700	6,250	(4,550)	1,700	7%	25,000	(23,300)	0	\$1,700
<u>Total Grounds Maintenance</u>	13,569	18,119	(4,550)	14,299	32%	44,369	(30,070)	11,557	2,012
<u>Operating Supplies</u>									
60190 - Postage, Delivery, & Communication	234	827	(593)	341	10%	3,307	(2,965)	200	\$34
60191 - Voting & Ballot Services	0	250	(250)	0	0%	1,000	(1,000)	0	\$0
<u>Total Operating Supplies</u>	234	1,077	(843)	341	8%	4,307	(3,965)	200	34

Eagle Crest Master Association
Budget Comparison Report - ECMA Facilities
for the period ending June 30, 2026
(Unaudited and subject to adjustment)

	4/1/2026 - 6/30/2026			Year to Date 1/1/2026 - 6/30/2026				4/1/2025 - 6/30/2025	
	Actual	Budget	Variance	YTD Actual	% of Budget	Annual Budget	Actual to Budget	Actual	Variance
<u>Other Expense</u>									
60163 - Director Travel	347	481	(133)	798	42%	1,923	(1,125)	188	\$159
60170 - JUEA - ECAG Fees	33,934	33,934	(0)	67,869	50%	135,737	(67,869)	33,055	\$879
<u>Total Other Expense</u>	34,282	34,415	(134)	68,667	50%	137,660	(68,993)	33,243	1,039
<u>Professional Fees</u>									
60147 - Audit & Tax Services	0	0	0	0	0%	11,040	(11,040)	0	\$0
60142 - Sub Association Billing Fee	2,250	2,985	(735)	4,980	42%	11,940	(6,960)	2,730	(\$480)
60141 - Bank Charges	0	0	0	5	0%	0	5	5	(\$5)
60252 - Legal / Prof. Services	50	1,875	(1,825)	132	2%	7,500	(7,368)	3,203	(\$3,153)
60302 - Consultant Fees	2,710	5,500	(2,790)	6,962	32%	22,000	(15,038)	3,825	(\$1,115)
<u>Total Professional Fees</u>	5,010	10,360	(5,350)	12,079	23%	52,480	(40,401)	9,763	(4,753)
<u>Repair & Maintenance</u>									
60336 - Repair & Mtc	6,836	3,500	3,336	7,971	57%	14,000	(6,029)	5,893	\$943
60353 - Red Tail Hawk Pool R&M	3,767	3,899	(132)	5,810	37%	15,595	(9,785)	2,047	\$1,720
<u>Total Repair & Maintenance</u>	10,603	7,399	3,204	13,781	47%	29,595	(15,814)	7,940	2,663
<u>Sport Center</u>									
60237 - Rent	0	0	0	600	100%	600	0	0	\$0
<u>Total Sport Center</u>	0	0	0	600	100%	600	0	0	0
<u>Taxes and Insurance</u>									
80250 - Real Estate Taxes	1,182	1,212	(30)	2,364	49%	4,847	(2,483)	1,130	\$52
80355 - Insurance Deductible	0	-	0	-	0%	0	0	0	\$0
80350 - Liability & Property Insurance	5,440	5,623	(183)	10,880	48%	22,494	(11,614)	5,641	(\$201)
<u>Total Taxes and Insurance</u>	6,622	6,835	(213)	13,244	48%	27,340	(14,096)	6,771	(149)
<u>Utilities</u>									
60360 - Waste Removal	1,491	2,071	(580)	2,944	36%	8,284	(5,341)	2,402	(\$911)
60501 - Electricity	654	628	26	(5,304)	-211%	2,513	(7,816)	592	\$62
<u>Total Utilities</u>	2,145	2,699	(554)	(2,360)	-22%	10,797	(13,157)	2,994	(849)
Total Expense (before debt Svc)	\$ 251,988	\$ 260,428	\$ (8,440)	\$ 434,700	49%	\$ 890,245	\$ (316,002)	\$ 236,265	\$ 15,722
60144 - Debt Service (loan interest)	0	0	0	0	0%	0	0	0	\$0
Total Expense	\$ 251,988	\$ 260,428	\$ (8,440)	\$ 434,700	49%	\$ 890,245	\$ (316,002)	\$ 236,265	\$ 15,722
 Operating Net Income	<u>\$ 2,997</u>	<u>\$ (11,826)</u>	<u>\$ 14,823</u>	<u>\$ 25,768</u>	<u>-99%</u>	<u>\$ (26,160)</u>	<u>\$ (87,615)</u>	<u>\$ (47,902)</u>	<u>\$ 50,899</u>
Beginning Fund Balance -01/01/2026				\$ 85,547		\$ 72,884			
Ending Fund Balance -06/30/2026				\$ 111,316		\$ 46,725			

Eagle Crest Master Association
Budget Comparison Report - ECMA Sports Center
for the period ending June 30, 2026
(Unaudited and subject to adjustment)

	4/1/2026 - 6/30/2026			Year to Date 1/1/2026 - 6/30/2026				4/1/2025 - 6/30/2025	
	Actual	Budget	Variance	YTD Actual	% of Budget	Annual Budget	Variance Actual to Budget	Actual	Variance
Income									
<u>Other Income</u>									
35230 - Merchant Sales	27,004	21,075	5,930	38,126	45%	84,298	(46,172)	14,740	\$12,264
36430 - Bike rentals	21,384	15,229	6,155	28,869	47%	60,915	(32,046)	27,681	(\$6,297)
36050 - Tennis Lesson Revenue	4,590	4,121	469	10,285	62%	16,485	(6,200)	3,915	\$675
36070 - Tennis Court Fee Revenue	780	721	59	1,720	60%	2,885	(1,165)	640	\$140
39020 - Tennis Lesson Guest Fees	40	65	(25)	120	46%	260	(140)	90	(\$50)
39020 - Guest Fees	8,410	4,428	3,983	11,320	64%	17,710	(6,390)	3,440	\$4,970
39020 - Guest Pass Daily Fees	2,590	1,639	951	3,980	61%	6,555	(2,575)	1,850	\$740
35120 - Misc Income - Express Pass Share	-	-	-	-	0%	75,000	(75,000)	-	\$0
<u>Total Other Income</u>	64,798	47,277	17,521	94,420	36%	264,108	(169,688)	52,356	12,443
<u>Sport Center</u>									
39520 - Sport Center- VROA	64,868	64,868	-	129,736	50%	259,472	(129,736)	56,588	8,280
39610 - Sport Center - Fairway Vista	3,940	3,940	-	7,880	50%	15,761	(7,880)	3,857	83
39630 - Sport Center - RVVE Fractional	5,238	5,238	-	10,476	50%	20,952	(10,476)	4,868	370
39640 - Sport Center - RiverView Vista	2,093	2,093	-	4,186	50%	8,373	(4,186)	2,021	73
39650 - Sport Center - RECOA	80,758	80,758	-	161,516	50%	323,033	(161,516)	78,637	2,121
39660 - Sport Center - Eagle Creek Frac	227	227	(0)	454	50%	909	(454)	221	6
39670 - Sport Center - Eagle Springs Frac	76	76	0	151	50%	303	(151)	74	2
39680 - Sport Center - EHOA	22,410	22,410	-	44,819	50%	89,639	(44,819)	21,631	779
39690 - Sport Center - Worldmark	41,428	41,428	(0)	82,856	50%	165,711	(82,856)	36,196	5,231
39695 -Sport Center - Worldmark at Eagle Ridge	6,067	6,067	0	12,134	50%	24,268	(12,134)	5,908	159
<u>Total Sport Center</u>	227,105	227,105	(0)	454,210	50%	908,420	(454,210)	210,001	17,104
Total Income	\$ 291,903	\$ 274,382	\$ 17,521	\$ 548,630	47%	\$ 1,172,528	\$ (623,898)	\$ 262,357	\$ 29,546
Expense									
<u>Contracted Services</u>									
60236 - Management Fees	17,024	\$17,024	\$0	34,048	50%	68,095	(\$34,048)	16,820	204
60256 - Pools & Spas Service Fee	9,895	9,895	0	19,791	50%	39,581	(19,791)	9,635	260
60304 - Safety Services Fee	11,693	11,693	0	23,386	50%	46,771	(23,386)	11,385	308
60306 - Accounting Fee	18,737	18,737	(0)	37,474	50%	74,947	(37,474)	18,244	493
60307 - Resort Manager Fee	2,756	2,756	(0)	5,512	50%	11,024	(5,512)	2,684	73
60312 - Night Audit Fee	4,252	4,252	(0)	8,504	50%	17,008	(8,504)	4,140	112
60318 - Janitorial	6,750	7,750	(1,000)	13,500	44%	31,000	(17,500)	6,675	75
60344 - Landscaping	4,653	4,653	(0)	9,306	50%	18,612	(9,306)	4,531	122
<u>Total Contracted Services</u>	75,760	76,760	(1,000)	151,519	49%	307,039	(155,519)	74,114	1,645
<u>Cost of Goods</u>									
45230 - Cost of Merchant Sales	12,063	10,116	1,947	20,768	51%	40,463	(19,695)	9,994	2,069
45230 - Cost of Commissions - Tennis	3,536	3,128	408	8,002	64%	12,512	(4,510)	6,017	(2,481)
45230 - Cost of Commissions - Bikes	16,038	11,422	4,616	21,652	47%	45,686	(24,035)	20,761	(4,723)
<u>Total Cost of Goods</u>	31,637	24,665	6,972	50,421	51%	98,661	(48,240)	36,772	(5,135)
<u>Dues Expense</u>									
60308 - Reserve Contribution	48,100	48,100	(0)	96,200	50%	192,400	(96,200)	46,250	1,850
<u>Total Dues Expense</u>	48,100	48,100	(0)	96,200	50%	192,400	(96,200)	46,250	1,850
<u>Grounds Maintenance</u>									
60361 - Snow Removal	-	-	-	-	0%	3,500	(3,500)	-	-
<u>Total Grounds Maintenance</u>	-	-	-	-	0%	3,500	(3,500)	-	-
<u>Operating Supplies</u>									
60103 - Operating Supplies	6,489	5,000	1,489	10,517	53%	20,000	(9,483)	5,638	851
60110 - Pool Controls/Hayward Lease	3,682	3,674	8	7,364	50%	14,697	(7,333)	3,053	629
60200 - Licenses and Permits	-	797	(797)	-	0%	3,186	(3,186)	-	-
60280 - Uniforms	442	608	(167)	442	18%	2,432	(1,991)	-	442

Eagle Crest Master Association
Budget Comparison Report - ECMA Sports Center
for the period ending June 30, 2026
(Unaudited and subject to adjustment)

	4/1/2026 - 6/30/2026			Year to Date 1/1/2026 - 6/30/2026				4/1/2025 - 6/30/2025	
	Actual	Budget	Variance	YTD Actual	% of Budget	Annual Budget	Variance Actual to Budget	Actual	Variance
60281 - Laundry and Dry Cleaning	11,074	8,566	2,507	16,185	47%	34,266	(18,080)	11,819	(745)
<u>Total Operating Supplies</u>	21,687	18,645	3,041	34,509	46%	74,581	(40,073)	20,509	1,178
<u>Other Expense</u>									
60311 - Travel	-	25	(25)	-	0%	100	(100)	-	-
<u>Total Other Expense</u>	-	25	(25)	-	0%	100	(100)	-	-
<u>Professional Fees</u>									
60143 - Credit Card Commissions	4,420	2,280	2,140	6,215	68%	9,119	(2,904)	2,800	1,620
<u>Total Professional Fees</u>	4,420	2,280	2,140	6,215	68%	9,119	(2,904)	2,800	1,620
<u>Repair & Maintenance</u>									
60336 - Repair & Mtc	10,854	9,375	1,479	26,969	72%	37,500	(10,531)	9,504	1,350
<u>Total Repair & Maintenance</u>	10,854	9,375	1,479	26,969	72%	37,500	(10,531)	9,504	1,350
<u>Sport Center</u>									
60261 - Sport Center Payroll	71,741	71,369	372	142,808	50%	285,476	(142,669)	64,373	7,368
<u>Total Sport Center</u>	71,741	71,369	372	142,808	50%	285,476	(142,669)	64,373	7,368
<u>Taxes and Insurance</u>									
80250 - Real Estate Taxes	7,630	7,820	(191)	15,259	49%	31,281	(16,022)	7,094	536
80355 - Insurance Deductible	-	2,500	(2,500)	-	0%	10,000	(10,000)	-	-
80350 - Liability & Property Insurance	25,317	26,170	(853)	50,634	48%	104,681	(54,047)	22,929	2,388
<u>Total Taxes and Insurance</u>	32,947	36,490	(3,544)	65,893	45%	145,962	(80,069)	30,023	2,924
<u>Utilities</u>									
60160 - Cable/Satellite Television	634	534	100	1,179	55%	2,135	(956)	505	129
60260 - Telecommunications	1,600	1,142	458	3,171	69%	4,566	(1,395)	693	907
60360 - Waste Removal	1,055	1,625	(569)	2,638	41%	6,498	(3,860)	1,512	(457)
60501 - Electricity	4,162	4,338	(176)	8,259	48%	17,352	(9,093)	3,954	208
60502 - Gas - Propane	16,054	12,407	3,646	30,490	61%	49,629	(19,139)	14,678	1,376
60505 - Water	2,700	2,700	-	5,400	50%	10,800	(5,400)	2,610	90
<u>Total Utilities</u>	26,205	22,745	3,459	51,138	56%	90,980	(39,843)	23,951	2,253
Total Expense	\$ 323,350	\$ 310,455	\$ 12,895	\$ 625,672	50%	\$ 1,245,319	\$ (619,647)	\$ 308,297	\$ 15,053
Operating Net Income	<u>\$ (31,446)</u>	<u>\$ (36,073)</u>	<u>\$ 4,626</u>	<u>\$ (77,042)</u>	<u>106%</u>	<u>\$ (72,791)</u>	<u>\$ (4,251)</u>	<u>\$ (45,940)</u>	<u>\$ 14,493</u>
Beginning Fund Balance -01/01/2026				\$ 130,478		\$ 132,139			
Ending Fund Balance -06/30/2026				\$ 53,435		\$ 59,348			

Eagle Crest Master Association
Budget Comparison Report - ECMA Water/Sewer
for the period ending June 30, 2026

(Unaudited and subject to adjustment)

4/1/2026 - 6/30/2026

Year to Date 1/1/2026 - 6/30/2026

4/1/2025 - 6/30/2025

	Actual	Budget	Variance	YTD Actual	% of Budget	Annual Budget	Variance Actual to Budget	Actual	Variance
Water:									
Income									
<u>Water & Sewer</u>									
39700 - Water & Sewer - VROA	\$ 33,480	\$ 33,480	\$ -	\$ 66,960	50%	\$ 133,920	\$ (66,960)	\$ 32,364	\$ 1,116
39720 - Water & Sewer - ECMA Spts Ctr	2,700	2,700	-	5,400	50%	\$ 10,800	(5,400)	2,610	\$ 90
39730 - Water & Sewer - Fairway Vista	8,640	8,640	-	17,280	50%	\$ 34,560	(17,280)	8,352	\$ 288
39740 - Water & Sewer - RiverView Vista	12,690	12,690	-	25,380	50%	\$ 50,760	(25,380)	12,267	\$ 423
39750 - Water & Sewer - EHOA	48,600	48,600	-	97,200	50%	\$ 194,400	(97,200)	46,719	\$ 1,881
39760 - Water & Sewer - EHOA (undeveloped)	135	135	0	270	50%	\$ 541	(270)	203	\$ (68)
39770 - Water & Sewer - River Run Properties	810	810	-	1,620	50%	\$ 3,240	(1,620)	783	\$ 27
39780 - Water & Sewer - Worldmark	22,140	22,140	-	44,280	50%	\$ 88,560	(44,280)	21,402	\$ 738
39790 - Water & Sewer - Pro Shop	1,620	1,620	-	3,240	50%	\$ 6,480	(3,240)	1,566	\$ 54
39840 - Water & Sewer - Hotel	19,440	19,440	-	38,880	50%	\$ 77,760	(38,880)	18,792	\$ 648
39850 - Water & Sewer - Conference Ctr	1,350	1,350	-	2,700	50%	\$ 5,400	(2,700)	1,305	\$ 45
39860 - Water & Sewer - Maint/Golf	270	270	-	540	50%	\$ 1,080	(540)	261	\$ 9
Total Water & Sewer	151,875	151,875	0	303,750	50%	607,501	(303,750)	146,624	5,251
Other Income - Burke Cost Sharing Agreement	-	-	-	798	100%	798	0	-	\$ -
Misc Income - Water Sharing Rights	-	-	-	-	-	-	-	-	\$ -
Total Income	\$ 151,875	\$ 151,875	\$ 0	\$ 304,549	50%	\$ 608,299	\$ (303,750)	\$ 146,624	\$ 5,251
Expense									
<u>Contracted Services</u>									
60236 - Management Fees	\$4,689	\$4,689	\$0	\$9,378	50%	\$ 18,756	(\$9,378)	\$4,295	\$394
60304 - Safety Services Fee	7,297	7,297	(0)	14,595	50%	\$ 29,190	(14,595)	7,106	\$ 192
60306 - Accounting Fee	4,660	4,660	0	9,320	50%	\$ 18,640	(9,320)	4,538	\$ 123
60366 - Utility System Mgmt Fee	23,828	27,053	(3,225)	50,978	47%	\$ 108,212	(57,234)	23,202	\$ 626
Total Contracted Services	40,474	43,699	(3,225)	84,271	48%	174,798	(90,527)	39,140	1,334
<u>Dues Expense</u>									
60308 - Reserve Contribution	17,500	17,500	-	35,000	50%	\$ 70,000	(35,000)	11,250	\$ 6,250
Total Dues Expense	17,500	17,500	-	35,000	50%	70,000	(35,000)	11,250	6,250
<u>Operating Supplies</u>									
60200 - Licenses and Permits	1,329	549	780	1,673	76%	\$ 2,197	(524)	175	\$ 1,154
60300 - Dues and Subscriptions	-	38	(38)	-	0%	\$ 150	(150)	-	\$ -
Total Operating Supplies	1,329	587	742	1,673	71%	2,347	(674)	175	1,154
<u>Professional Fees</u>									
60252 - Legal / Prof. Services	-	375	(375)	-	0%	\$ 1,500	(1,500)	-	\$ -
60XXX - USPC Travel/Admin	-	250	(250)	-	-	\$ 1,000	(1,000)	-	\$ -
60302 - Consultant Fees	1,596	1,250	346	1,596	32%	\$ 5,000	(3,404)	1,284	\$ 312
Total Professional Fees	1,596	1,875	(279)	1,596	21%	7,500	(5,904)	1,284	312
<u>Repair & Maintenance</u>									
60336 - Repair & Mtc	430	2,500	(2,070)	430	4%	\$ 10,000	(9,570)	392	\$ 38
60369 - Product Quality Testing	1,068	2,250	(1,182)	2,340	26%	\$ 9,000	(6,660)	1,367	\$ (299)
Total Repair & Maintenance	1,498	4,750	(3,252)	2,770	15%	19,000	(16,230)	1,759	(261)
<u>Taxes and Insurance</u>									
80250 - Real Estate Taxes	2,168	2,222	(54)	4,336	49%	\$ 8,889	(4,553)	2,275	\$ (107)
80350 - Liability & Property Insurance	4,115	4,254	(139)	8,230	48%	\$ 17,014	(8,784)	4,421	\$ (306)
Total Taxes and Insurance	6,283	6,476	(193)	12,566	49%	25,904	(13,338)	6,696	(413)
<u>Utilities</u>									
60501 - Electricity	11,134	9,181	1,954	15,845	43%	\$ 36,724	(20,878)	6,394	\$ 4,740
60505 - Water	716	992	(277)	1,212	31%	\$ 3,969	(2,757)	649	\$ 67
Total Utilities	11,850	10,173	1,677	17,058	42%	40,692	(23,635)	7,043	4,807

Eagle Crest Master Association
Budget Comparison Report - ECMA Water/Sewer
for the period ending June 30, 2026

(Unaudited and subject to adjustment)

	4/1/2026 - 6/30/2026			Year to Date 1/1/2026 - 6/30/2026				4/1/2025 - 6/30/2025	
	Actual	Budget	Variance	YTD Actual	% of Budget	Annual Budget	Variance Actual to Budget	Actual	Variance
Total Water Expense	80,531	85,060	(4,529)	154,934	46%	340,241	(185,306)	67,347	13,184
Operating Net Income - Water	71,344	66,815	4,529	149,615	56%	268,058	(118,443)	79,277	(7,933)
Sewer:									
<u>Contracted Services</u>									
60236 - Management Fees	1,698	1,698	(0)	3,397	50%	\$ 6,793	(3,397)	1,692	\$ 6
60366 - Utility System Mgmt Fee	19,359	22,134	(2,775)	41,421	47%	\$ 88,537	(47,116)	18,854	\$ 505
<u>Total Contracted Services</u>	21,057	23,833	(2,775)	44,817	47%	95,330	(50,513)	20,546	511
<u>Operating Supplies</u>									
60103 - Operating Supplies	-	19	(19)	-	-	\$ 75	(75)	-	\$ -
60200 - Licenses and Permits	657	497	161	657	33%	\$ 1,988	(1,330)	657	\$ 0
<u>Total Operating Supplies</u>	657	516	142	657	32%	2,063	(1,405)	657	0
<u>Professional Fees</u>									
60XXX - USPC Travel/Admin		250	(250)	-	-	\$ 1,000	(1,000)		
60302 - Consultant Fees	-	225	(225)	-	0%	\$ 900	(900)	-	\$ -
<u>Total Professional Fees</u>	-	475	(475)	-	0%	1,900	(1,900)	-	-
<u>Repair & Maintenance</u>									
60336 - Repair & Mtc	-	1,656	(1,656)	-	0%	\$ 6,625	(6,625)	7,901	\$ (7,901)
60346 - ECX Operations	5,563	2,773	2,790	5,563	50%	\$ 11,094	(5,531)	2,700	\$ 2,863
60369 - Product Quality Testing	681	750	(69)	1,362	45%	\$ 3,000	(1,638)	666	\$ 15
<u>Total Repair & Maintenance</u>	6,244	5,180	1,064	6,925	33%	20,719	(13,794)	11,267	(5,023)
Total Sewer Expense	27,959	30,003	(2,044)	52,400	44%	120,011	(67,611)	32,470	(4,511)
Operating Net Income - Sewer	(27,959)	(30,003)	2,044	(52,400)	44%	(120,011)	67,611	(32,470)	4,511
Net Operating Income Before Utility Rsv Cont'n	\$ 43,385	\$ 36,812		\$ 97,215	66%	\$ 148,047	\$ (50,832)	\$ 46,807	\$ (3,421)
W/S Reserve Contribution	55,125	55,125	(0)	110,250	50%	220,500	(110,250)	52,500	(3,389)
Management Fee-ECM	3,308	3,308	-	6,615	50%	13,230	(6,615)	3,150	2,863
Net Operating Income - Water/Sewer	\$ (15,047)	\$ (21,620)		\$ (19,650)	23%	\$ (85,683)	66,033	\$ (8,843)	\$ (6,204)
Beginning Fund Balance -01/01/2026				\$ 172,717		\$ 160,820			
Ending Fund Balance -06/30/2026				\$ 153,067		\$ 75,137			

**Eagle Crest Master Association - Reserve
Budget Comparison
for the period ending June 30, 2026**

Facilities	Actual	Annual Budget	Variance
Income			
39510 - Dues - Revenue	\$50,000	\$100,000	\$50,000
35120- Miscellaneous Revenue	-	-	-
39180 - Bank Interest Income	13,107	16,185	3,078
Total Income	63,107	116,185	53,078
Expense			
60336 - Repair & Mtc	2,510	410,496	407,986
Total Expense	2,510	410,496	407,986
Net Income	60,598	(\$294,311)	(\$354,909)
Reserve Fund Balance 01/01/2026	\$879,113		
Reserve Fund Balance 06/30/2026	\$939,711		
Utilities	Actual	Annual Budget	Variance
Income			
39510 - Dues - Revenue	\$110,250	\$220,500	\$110,250
39180 - Bank Interest Income	20,119	23,789	3,670
Total Income	130,369	244,289	113,920
Expense			
60336 - Repair & Mtc	9,339	769,550	760,211
Total Expense	9,339	769,550	760,211
Net Income	\$121,030	(\$525,261)	(\$646,291)
Reserve Fund Balance 01/01/2026	\$1,349,435		
Reserve Fund Balance 06/30/2026	\$1,470,465		

Water System Infr	Actual	Annual Budget	Variance
Income			
39510 - Dues - Revenue	\$35,000	\$70,000	\$35,000
39180 - Bank Interest Income	4,455	6,011	1,556
Total Income	39,455	76,011	36,556
Expense			
60336 - Repair & Mtc	21,857	159,632	137,775
Total Expense	21,857	159,632	137,775
Net Income	\$17,598	(\$83,621)	(\$101,219)
Reserve Fund Balance 01/01/2026	\$298,793		
Reserve Fund Balance 06/30/2026	\$316,391		
Golf Course	Actual	Annual Budget	Variance
Income			
39510 - Dues - Revenue	\$45,000	\$45,000	\$0
39510 - Revenue from loan prepayments	\$111,969	\$0	(\$111,969)
39510 - Revenue from Debt Svc Tfr	\$39,086	\$78,172	\$39,086
39180 - Bank Interest Income	0	5,993	\$5,993
Total Income	196,055	129,165	(66,890)
Expense			
* 60144 - Loan Interest	13,509	78,172	64,663
60336 - Repair & Mtc	26,894	199,533	172,639
Total Expense	40,404	277,705	237,301
Net Income	\$155,652	(\$148,540)	(\$304,192)
Reserve Fund Balance 01/01/2026	(\$668,333)		
Reserve Fund Balance 06/30/2026	(\$512,681)		