



MEMORANDUM

TO: LWCHA BOARD OF DIRECTORS
FROM: MICHELLE DAVIS
SUBJECT: FINANCIAL REPORT AS OF MARCH 31, 2026
DATE: MARCH 17, 2026
CC: MARC STAIMER

Attached are four financial statements for the month ended March 31, 2026: Balance Sheet, Income and Expense, Budget vs. Actual Month, and Budget vs. Actual. Actual Year-to-Date reports. The following are some explanatory notes.

1. As of March 31, 2026, the Operating Funds balance was \$276,581.86
The Operating Checking account balance was \$15,264.75
2. 6030.02 Legal Consultancy, General, \$2,052.00 to VF Law, \$722.00 for Collection Policy Review, and \$1,330.00 to Start Collection Process.
3. 6720 Garbage/Dumpster, \$342.50 Payment to Pacific Digital Works, Inc. for 60, 11"x14" PVC "Recycling" Signs.
4. 6760 Vehicles – trucks/golf cart, \$564.93, \$416.34 to Harry's Garage for Alternator Assembly on the 2005 Ford.
5. March's Operating Expenses were \$2,393.99 under budget; year-to-date expenses are \$12,145.05 under budget.
6. March's Reserve Expenses were \$9,122.00
 - a. 9200 Rec Center Reserve Expense, \$1,956.00 to Groth-Gates Heating & Sheet Metal to Replace 50 Gallon Water Heater.
 - b. 9301 Pool & Spa Reserve Expense, \$3,600.00 to Blue Water Pool & Spa Service for Final Payment on the New Pool Heater with New Plumbing.
 - c. 9501 Gate House Reserve Expense, \$3,566.00
 - i. \$1420.00 to Daniel Brand to replace 2 Outdoor Waterproof Cameras at Gate House.
 - ii. \$2,146.00 to Groth-Gates Heating & Sheet Metal to Replace 50 Gallon Water Heater.

Balance Sheet

LITTLE WHALE COVE HOMEOWNERS ASSOCIATION

As of Mar 31, 2026

	Total
Assets	
Current Assets	
Bank Accounts	
1000 OPERATING FUNDS	\$0.00
1050 CB Main Checking	15,264.75
1060 Asset Acquisition	4,091.49
1080 Petty Cash	575.95
1099 3-month Treasury T-Bills	256,649.67
Total for 1000 OPERATING FUNDS	\$276,581.86
1114 RESERVE FUNDS	\$0.00
1116 CB Reserve Checking 5494	99,848.29
1118 Umpqua Reserve MM	104,928.70
1160 Cetera Reserve Treasury Bills	
1163 Raymond James T-Bills	640,068.25
Total for 1160 Cetera Reserve Treasury Bills	\$640,068.25
Total for 1114 RESERVE FUNDS	\$844,845.24
Total for Bank Accounts	\$1,121,427.10
Accounts Receivable	
1200 Accounts Receivable	-\$92,772.67
1260 AR In Collections	567.00
Total for 1200 Accounts Receivable	-\$92,205.67
1300 Reserve funds held by Innisfree	3,198.00
Total for Accounts Receivable	-\$89,007.67
Other Current Assets	
1150 Accounts Rec - Interfund	\$0.00
1180 LWCCOA Interfund	3,569.00
Total for 1150 Accounts Rec - Interfund	\$3,569.00
1230 Prepaid Insurance	17,910.52
1240 Undeposited Funds	3,238.46
Clearing Account	63,248.00
QuickBooks Tax Holding Account	3,725.90
Total for Other Current Assets	\$91,691.88
Total for Current Assets	\$1,124,111.31

Balance Sheet

LITTLE WHALE COVE HOMEOWNERS ASSOCIATION
As of Mar 31, 2026

	Total
Fixed Assets	
1480 Equip-Purchases	1,999.96
Total for Fixed Assets	\$1,999.96
Total for Assets	\$1,126,111.27
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable	19,696.22
Total for Accounts Payable	\$19,696.22
Other Current Liabilities	
2075 2075 Income taxes payable	-3,053.00
2130 Accrued Vacation	6,446.07
2200 Prepaid Assessments	96,445.00
2230 Payroll Liabilities	-\$21,105.57
Dental Ins spouse	-1,495.19
Dental Insurance	-10,048.84
Federal Taxes (941/944)	391.87
Federal Unemployment (940)	167.43
Health Ins spouse	10,144.24
Health Insurance	23,690.01
OR Employment Taxes	1,255.46
OR Income Tax	553.03
OR Paid Family and Medical Leave	496.05
OR Statewide Transit Taxes	55.93
SIMPLE contrib Printz	222.88
Simple IRA Co. Match Printz	222.88
Total for 2230 Payroll Liabilities	\$4,550.18
2265 Gate Card Contractor Deposit	\$13,300.00
2266.87 Schneidecker Heating & Air	50.00
2266.88 Port's Contracting	50.00
2266.89 View Finders Tree Service	50.00

Balance Sheet

LITTLE WHALE COVE HOMEOWNERS ASSOCIATION

As of Mar 31, 2026

	Total
Total for 2265 Gate Card Contractor Deposit	\$13,450.00
2300 Contractor Security Deposits	\$0.00
2300.06 Most Wanted Painters, Inc.	400.00
2300.20 Wildlife Restoration	200.00
2300.23 Adair Homes, Inc.	500.00
2300.26 NW Living, LLC	1,000.00
Total for 2300 Contractor Security Deposits	\$2,100.00
2450 Construction Deposit	\$0.00
2300.49 Scheible Contractor Deposit	1,000.00
2450.16 Other Current Liabilities	-200.00
Total for 2450 Construction Deposit	\$800.00
Total for Other Current Liabilities	\$120,738.25
Total for Current Liabilities	\$140,434.47
Total for Liabilities	\$140,434.47
Equity	
2901 Reserve Liability	-12,136.81
2950 Retained Earnings	862,934.11
Net Income	134,879.50
Total for Equity	\$985,676.80
Total for Liabilities and Equity	\$1,126,111.27

Profit and Loss

LITTLE WHALE COVE HOMEOWNERS ASSOCIATION

March 2026

	Total
Income	
4000 INCOME	
4100 LWCHA Assessments	43,841.00
4300 Member Gate Cards and remotes	65.00
4800 Interest Income	568.18
4900 Other Income/ Title Tranfer	100.00
4990 Discounts/Refunds Given	73.04
Total for 4000 INCOME	\$44,647.22
Total for Income	\$44,647.22
Gross Profit	\$44,647.22
Expenses	
6000 ADMINISTRATION	
6030 Legal Consultancy	
6030.02 General	2,052.00
Total for 6030 Legal Consultancy	\$2,052.00
6050 Insurance-General Liability	1,642.08
6055 Earthquake Insurance	407.39
6058 Insurance Umbrella	137.58
6060 Insurance - D&O	
6070 Insurance - Truck	99.33
6110 Office Supplies	71.94
6120 Printing	110.81
6130 Postage	86.12
6140 Computer/Security/Software	132.30
6150 Website and E-Mail	214.84
6200 Dues/Subscriptions	446.50
Total for 6000 ADMINISTRATION	\$5,400.89
6300 UTILITIES	
6310 Rec Center	
6310.01 Power	312.43
6310.02 Water	363.72
6310.03 Gas	796.67
6310.04 Internet	190.87
6310.05 Phone	45.54
Total for 6310 Rec Center	\$1,709.23

Profit and Loss

LITTLE WHALE COVE HOMEOWNERS ASSOCIATION

March 2026

	Total
6350 Pool & Sauna	
6350.02 Gas	890.97
Total for 6350 Pool & Sauna	\$890.97
6400 Maint Building	
6400.01 Power	44.33
Total for 6400 Maint Building	\$44.33
6450 Gate House	
6450.01 Power	213.19
6450.03 Internet	190.87
6450.04 Phones	45.54
Total for 6450 Gate House	\$449.60
6500 Entry Gate	
6500.01 Power	40.02
Total for 6500 Entry Gate	\$40.02
Total for 6300 UTILITIES	\$3,134.15
6600 MAINTENANCE	
6621 Pool & Spa	38.97
6650 Maint Bldg	55.49
6690 Signs Maintenance	342.50
6760 Vehicles - trucks/golf cart	564.93
6770 Tools	37.98
Total for 6600 MAINTENANCE	\$1,039.87
6801 SUPPLIES & EQUIPMENT	
6810 Rec Center Supplies	100.86
6821 Pool & Spa Supplies	127.10
6870 Tools & Tool Rentals	220.59
6900 Common Area Supplies	147.99
6910 Chemicals & Fertilizer	175.84
6940 Trees Shrubs Flowers	125.89
6960 Truck Fuel	\$250.44
6960.02 Equipment fuel	131.96
Total for 6960 Truck Fuel	\$382.40
Total for 6801 SUPPLIES & EQUIPMENT	\$1,280.67

Profit and Loss

LITTLE WHALE COVE HOMEOWNERS ASSOCIATION

March 2026

	Total
7000 STAFF WAGES & BENEFITS	
7100 Staff Wages & Salaries	
7125 Comm Coordinator	4,750.00
7135 Office Admin	2,432.25
7145 Grounds/Fac Super	4,731.26
7155 Maintenance-1	4,694.42
7170 Relief Services	511.50
Total for 7100 Staff Wages & Salaries	\$17,119.43
7151 Employer Match Taxes-Payroll	1,486.96
7201 Staff-Medical/Dental	3,986.74
7250 Insurance-SAIF	296.41
Total for 7000 STAFF WAGES & BENEFITS	\$22,889.54
7500 CONTRACTOR SERVICES	
7525 Garbage Removal	6,262.39
7551 Composting Area	358.83
7651 Pest Control	199.00
7980 Housekeeping	800.00
Total for 7500 CONTRACTOR SERVICES	\$7,620.22
Bank Charges & Fees	35.95
QuickBooks Payments Fees	109.73
Total for Expenses	\$41,511.02
Net Operating Income	\$3,136.20
Other Income	
8000 RESERVE AND CAPITAL ACCOUNTS	
8100 LWCHA Reserve Fund Transfer	19,407.00
8300 Interest Income--Reserves	1,654.24
Total for 8000 RESERVE AND CAPITAL ACCOUNTS	\$21,061.24
Late Fee Income	210.00
Total for Other Income	\$21,271.24
Other Expenses	
9000 RESERVE EXPENDITURES	
9200 Rec Center Reserve Expense	1,956.00
9301 Pool & Spa Reserve Expense	3,600.00

Profit and Loss

LITTLE WHALE COVE HOMEOWNERS ASSOCIATION

March 2026

	Total
9501 Gate House Reserve Expense	3,566.00
Total for 9000 RESERVE EXPENDITURES	\$9,122.00
Total for Other Expenses	\$9,122.00
Net Other Income	\$12,149.24
Net Income	\$15,285.44

LITTLE WHALE COVE HOMEOWNERS ASSOCIATION

Budget vs. Actuals: Budget_FY26_P&L - FY26 P&L

March 2026

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
4000 INCOME		0.00	0.00	
4100 LWCHA Assessments	43,841.00	43,841.00	0.00	100.00 %
4150 Discounts		-1,136.08	1,136.08	
4300 Member Gate Cards and remotes	65.00	83.33	-18.33	78.00 %
4550 Key Deposits		12.50	-12.50	
4700 Reimbursements		62.50	-62.50	
4800 Interest Income	568.18	708.33	-140.15	80.21 %
4900 Other Income/ Title Tranfer	100.00	333.33	-233.33	30.00 %
4990 Discounts/Refunds Given	73.04		73.04	
Total 4000 INCOME	44,647.22	43,904.91	742.31	101.69 %
Total Income	\$44,647.22	\$43,904.91	\$742.31	101.69 %
GROSS PROFIT	\$44,647.22	\$43,904.91	\$742.31	101.69 %
Expenses				
6000 ADMINISTRATION				
6010 Accounting		208.33	-208.33	
6020 Legal Collections		41.67	-41.67	
6030 Legal Consultancy				
6030.01 Amenites Counsel		500.00	-500.00	
6030.02 General	2,052.00	62.50	1,989.50	3,283.20 %
Total 6030 Legal Consultancy	2,052.00	562.50	1,489.50	364.80 %
6050 Insurance-General Liability	1,642.08	1,429.83	212.25	114.84 %
6055 Earthquake Insurance	407.39	411.08	-3.69	99.10 %
6058 Insurance Umbrella	137.58	135.67	1.91	101.41 %
6070 Insurance - Truck	99.33	75.00	24.33	132.44 %
6110 Office Supplies	71.94	166.67	-94.73	43.16 %
6110.02 Election		41.67	-41.67	
Total 6110 Office Supples	71.94	208.34	-136.40	34.53 %
6120 Printing	110.81	125.00	-14.19	88.65 %
6130 Postage	86.12	41.67	44.45	206.67 %
6140 Computer/Security/Software	132.30	166.67	-34.37	79.38 %
6150 Website and E-Mail	214.84	125.00	89.84	171.87 %
6160 Bank Charges		37.50	-37.50	
6200 Dues/Subscriptions	446.50	463.67	-17.17	96.30 %
6210 Licenses/Fees/Permits		125.00	-125.00	
6230 Conference & Seminar		41.67	-41.67	
6250 Committee-Safety		83.33	-83.33	
6260 Committee-Social				
6260.01 Community Events		20.83	-20.83	
6260.20 Welcome Committee		25.00	-25.00	
Total 6260 Committee-Social		45.83	-45.83	
6280 Forest Management Committee		62.50	-62.50	

LITTLE WHALE COVE HOMEOWNERS ASSOCIATION

Budget vs. Actuals: Budget_FY26_P&L - FY26 P&L

March 2026

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
6286 Architectural Committee		25.00	-25.00	
6295 Misc Expense		83.33	-83.33	
Total 6000 ADMINISTRATION	5,400.89	4,498.59	902.30	120.06 %
6300 UTILITIES				
6310 Rec Center				
6310.01 Power	312.43	308.00	4.43	101.44 %
6310.02 Water	363.72	182.92	180.80	198.84 %
6310.03 Gas	796.67	673.75	122.92	118.24 %
6310.04 Internet	190.87	682.50	-491.63	27.97 %
6310.05 Phone	45.54	52.50	-6.96	86.74 %
Total 6310 Rec Center	1,709.23	1,899.67	-190.44	89.98 %
6350 Pool & Sauna				
6350.02 Gas	890.97	770.00	120.97	115.71 %
Total 6350 Pool & Sauna	890.97	770.00	120.97	115.71 %
6400 Maint Building				
6400.01 Power	44.33	70.00	-25.67	63.33 %
6400.02 Water		52.92	-52.92	
Total 6400 Maint Building	44.33	122.92	-78.59	36.06 %
6450 Gate House				
6450.01 Power	213.19	158.83	54.36	134.23 %
6450.02 Water		81.83	-81.83	
6450.03 Internet	190.87	525.00	-334.13	36.36 %
6450.04 Phones	45.54	218.75	-173.21	20.82 %
Total 6450 Gate House	449.60	984.41	-534.81	45.67 %
6500 Entry Gate				
6500.01 Power	40.02	48.17	-8.15	83.08 %
Total 6500 Entry Gate	40.02	48.17	-8.15	83.08 %
Total 6300 UTILITIES	3,134.15	3,825.17	-691.02	81.93 %
6600 MAINTENANCE				
6610 Rec Center		208.33	-208.33	
6621 Pool & Spa	38.97	83.33	-44.36	46.77 %
6630 Tennis Courts		41.67	-41.67	
6640 Fitness Center		41.67	-41.67	
6650 Maint Bldg	55.49	16.67	38.82	332.87 %
6660 Gate House		33.33	-33.33	
6670 Entry Gate System		191.67	-191.67	
6680 Wooden Outdoor Amens		41.67	-41.67	
6690 Signs Maintenance		41.67	-41.67	
6700 Roads & Paths		100.00	-100.00	
6720 Garbage/Dumpster	342.50	12.50	330.00	2,740.00 %
6750 Other Common area		41.67	-41.67	
6760 Vehicles - trucks/golf cart	564.93	83.33	481.60	677.94 %

LITTLE WHALE COVE HOMEOWNERS ASSOCIATION

Budget vs. Actuals: Budget_FY26_P&L - FY26 P&L

March 2026

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
6770 Tools	37.98	62.50	-24.52	60.77 %
Total 6600 MAINTENANCE	1,039.87	1,000.01	39.86	103.99 %
6801 SUPPLIES & EQUIPMENT				
6810 Rec Center Supplies	100.86	208.33	-107.47	48.41 %
6821 Pool & Spa Supplies	197.95	166.67	31.28	118.77 %
6830 Exercise Room Supplies		16.67	-16.67	
6840 Maintenance Building		62.50	-62.50	
6850 Gatehouse Supplies		66.67	-66.67	
6860 Gate Cards and Remotes		125.00	-125.00	
6870 Tools & Tool Rentals	220.59	533.33	-312.74	41.36 %
6900 Common Area Supplies	147.99	125.00	22.99	118.39 %
6910 Chemicals & Fertilizer	104.99	20.83	84.16	504.03 %
6921 Dog Poop Stations		83.33	-83.33	
6930 Asphalt & Gravel		8.33	-8.33	
6940 Trees Shrubs Flowers	125.89	166.67	-40.78	75.53 %
6960 Truck Fuel	250.44	208.33	42.11	120.21 %
6960.02 Equipment fuel	131.96	83.33	48.63	158.36 %
Total 6960 Truck Fuel	382.40	291.66	90.74	131.11 %
Total 6801 SUPPLIES & EQUIPMENT	1,280.67	1,874.99	-594.32	68.30 %
7000 STAFF WAGES & BENEFITS				
7100 Staff Wages & Salaries				
7125 Comm Coordinator	4,750.00	4,750.00	0.00	100.00 %
7135 Office Admin	2,432.25	2,242.50	189.75	108.46 %
7145 Grounds/Fac Super	4,731.26	4,731.25	0.01	100.00 %
7155 Maintenance-1	4,694.42	4,694.42	0.00	100.00 %
7170 Relief Services	511.50	500.00	11.50	102.30 %
Total 7100 Staff Wages & Salaries	17,119.43	16,918.17	201.26	101.19 %
7151 Employer Match Taxes-Payroll	1,486.96	1,888.08	-401.12	78.76 %
7201 Staff-Medical/Dental	3,986.74	3,666.67	320.07	108.73 %
7250 Insurance-SAIF	296.41	266.67	29.74	111.15 %
7302 Employee Promotions		41.67	-41.67	
Total 7000 STAFF WAGES & BENEFITS	22,889.54	22,781.26	108.28	100.48 %
7400 Oregon Taxes Paid		20.83	-20.83	
7450 Federal Income Taxes		41.67	-41.67	
7500 CONTRACTOR SERVICES				
7525 Garbage Removal	6,262.39	4,333.33	1,929.06	144.52 %
7551 Composting Area	358.83	1,166.67	-807.84	30.76 %
7651 Pest Control	199.00	62.50	136.50	318.40 %
7800 Tree Service		2,083.33	-2,083.33	
7800.01 7800.01 Fire Mitigation		625.00	-625.00	
7800.02 780.02 Invasive Species Eradication		625.00	-625.00	
Total 7800 Tree Service		3,333.33	-3,333.33	

LITTLE WHALE COVE HOMEOWNERS ASSOCIATION

Budget vs. Actuals: Budget_FY26_P&L - FY26 P&L

March 2026

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
7850 Forestry Consulting		83.33	-83.33	
7970 Landscaping Services		83.33	-83.33	
7980 Housekeeping	800.00	800.00	0.00	100.00 %
Total 7500 CONTRACTOR SERVICES	7,620.22	9,862.49	-2,242.27	77.26 %
Bank Charges & Fees	35.95		35.95	
QuickBooks Payments Fees	109.73		109.73	
Total Expenses	\$41,511.02	\$43,905.01	\$ -2,393.99	94.55 %
NET OPERATING INCOME	\$3,136.20	\$ -0.10	\$3,136.30	-3,136,200.00 %
Other Income				
8000 RESERVE AND CAPITAL ACCOUNTS				
8100 LWCHA Reserve Fund Transfer	19,407.00		19,407.00	
8300 Interest Income--Reserves	1,654.24		1,654.24	
Total 8000 RESERVE AND CAPITAL ACCOUNTS	21,061.24		21,061.24	
Late Fee Income	210.00		210.00	
Total Other Income	\$21,271.24	\$0.00	\$21,271.24	0.00%
Other Expenses				
9000 RESERVE EXPENDITURES				
9200 Rec Center Reserve Expense	1,956.00		1,956.00	
9301 Pool & Spa Reserve Expense	3,600.00		3,600.00	
9501 Gate House Reserve Expense	3,566.00		3,566.00	
Total 9000 RESERVE EXPENDITURES	9,122.00		9,122.00	
Total Other Expenses	\$9,122.00	\$0.00	\$9,122.00	0.00%
NET OTHER INCOME	\$12,149.24	\$0.00	\$12,149.24	0.00%
NET INCOME	\$15,285.44	\$ -0.10	\$15,285.54	-15,285,440.00 %

LITTLE WHALE COVE HOMEOWNERS ASSOCIATION

Budget vs. Actuals: Budget_FY26_P&L - FY26 P&L

July 2025 - March 2026

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
4000 INCOME		0.00	0.00	
4100 LWCHA Assessments	394,333.00	394,569.00	-236.00	99.94 %
4150 Discounts	-14,443.20	-10,224.72	-4,218.48	141.26 %
4200 LWCHA L/F & Interest	90.00		90.00	
4300 Member Gate Cards and remotes	540.02	749.97	-209.95	72.01 %
4550 Key Deposits	60.00	112.50	-52.50	53.33 %
4700 Reimbursements		562.50	-562.50	
4800 Interest Income	7,835.72	6,374.97	1,460.75	122.91 %
4900 Other Income/ Title Tranfer	4,050.00	2,999.97	1,050.03	135.00 %
4990 Discounts/Refunds Given	698.00		698.00	
Total 4000 INCOME	393,163.54	395,144.19	-1,980.65	99.50 %
Total Income	\$393,163.54	\$395,144.19	\$ -1,980.65	99.50 %
GROSS PROFIT	\$393,163.54	\$395,144.19	\$ -1,980.65	99.50 %
Expenses				
6000 ADMINISTRATION				
6010 Accounting	2,500.00	1,874.97	625.03	133.34 %
6020 Legal Collections		375.03	-375.03	
6030 Legal Consultancy				
6030.01 Amenites Counsel		4,500.00	-4,500.00	
6030.02 General	5,778.93	562.50	5,216.43	1,027.37 %
Total 6030 Legal Consultancy	5,778.93	5,062.50	716.43	114.15 %
6050 Insurance-General Liability	13,684.17	12,868.47	815.70	106.34 %
6055 Earthquake Insurance	3,714.21	3,699.72	14.49	100.39 %
6058 Insurance Umbrella	1,212.02	1,221.03	-9.01	99.26 %
6070 Insurance - Truck	857.72	675.00	182.72	127.07 %
6110 Office Supplies	694.31	1,500.03	-805.72	46.29 %
6110.02 Election	622.22	375.03	247.19	165.91 %
Total 6110 Office Supplies	1,316.53	1,875.06	-558.53	70.21 %
6120 Printing	1,381.17	1,125.00	256.17	122.77 %
6130 Postage	222.92	375.03	-152.11	59.44 %
6140 Computer/Security/Software	896.89	1,500.03	-603.14	59.79 %
6150 Website and E-Mail	637.01	1,125.00	-487.99	56.62 %
6160 Bank Charges	216.40	337.50	-121.10	64.12 %
6200 Dues/Subscriptions	4,359.40	4,173.03	186.37	104.47 %
6210 Licenses/Fees/Permits	1,302.00	1,125.00	177.00	115.73 %
6230 Conference & Seminar		375.03	-375.03	
6250 Committee-Safety	3,023.91	749.97	2,273.94	403.20 %
6260 Committee-Social				
6260.01 Community Events	705.00	187.47	517.53	376.06 %
6260.20 Welcome Committee	334.02	225.00	109.02	148.45 %
Total 6260 Committee-Social	1,039.02	412.47	626.55	251.90 %

LITTLE WHALE COVE HOMEOWNERS ASSOCIATION

Budget vs. Actuals: Budget_FY26_P&L - FY26 P&L

July 2025 - March 2026

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
6280 Forest Management Committee		562.50	-562.50	
6286 Architectural Committee		225.00	-225.00	
6295 Misc Expense		749.97	-749.97	
Total 6000 ADMINISTRATION	42,142.30	40,487.31	1,654.99	104.09 %
6300 UTILITIES				
6310 Rec Center				
6310.01 Power	2,991.79	2,772.00	219.79	107.93 %
6310.02 Water	1,434.00	1,646.28	-212.28	87.11 %
6310.03 Gas	3,871.14	6,063.75	-2,192.61	63.84 %
6310.04 Internet	2,389.11	6,142.50	-3,753.39	38.89 %
6310.05 Phone	462.93	472.50	-9.57	97.97 %
Total 6310 Rec Center	11,148.97	17,097.03	-5,948.06	65.21 %
6350 Pool & Sauna				
6350.02 Gas	6,644.37	6,930.00	-285.63	95.88 %
Total 6350 Pool & Sauna	6,644.37	6,930.00	-285.63	95.88 %
6400 Maint Building				
6400.01 Power	411.81	630.00	-218.19	65.37 %
6400.02 Water	547.16	476.28	70.88	114.88 %
Total 6400 Maint Building	958.97	1,106.28	-147.31	86.68 %
6450 Gate House				
6450.01 Power	1,493.67	1,429.47	64.20	104.49 %
6450.02 Water	734.28	736.47	-2.19	99.70 %
6450.03 Internet	1,309.19	4,725.00	-3,415.81	27.71 %
6450.04 Phones	440.07	1,968.75	-1,528.68	22.35 %
Total 6450 Gate House	3,977.21	8,859.69	-4,882.48	44.89 %
6500 Entry Gate				
6500.01 Power	364.29	433.53	-69.24	84.03 %
Total 6500 Entry Gate	364.29	433.53	-69.24	84.03 %
Total 6300 UTILITIES	23,093.81	34,426.53	-11,332.72	67.08 %
6600 MAINTENANCE				
6610 Rec Center	2,967.91	1,874.97	1,092.94	158.29 %
6621 Pool & Spa	964.81	749.97	214.84	128.65 %
6630 Tennis Courts	118.78	375.03	-256.25	31.67 %
6640 Fitness Center	709.61	375.03	334.58	189.21 %
6650 Maint Bldg	68.48	150.03	-81.55	45.64 %
6660 Gate House	182.43	299.97	-117.54	60.82 %
6670 Entry Gate System	2,055.80	1,725.03	330.77	119.17 %
6680 Wooden Outdoor Amens	61.49	375.03	-313.54	16.40 %
6690 Signs Maintenance	1,858.92	375.03	1,483.89	495.67 %
6700 Roads & Paths	1,000.68	900.00	100.68	111.19 %
6710 Drainage ditch/culverts	-303.15		-303.15	
6720 Garbage/Dumpster	342.50	112.50	230.00	304.44 %

LITTLE WHALE COVE HOMEOWNERS ASSOCIATION

Budget vs. Actuals: Budget_FY26_P&L - FY26 P&L

July 2025 - March 2026

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
6750 Other Common area	364.68	375.03	-10.35	97.24 %
6760 Vehicles - trucks/golf cart	1,086.55	749.97	336.58	144.88 %
6770 Tools	873.73	562.50	311.23	155.33 %
Total 6600 MAINTENANCE	12,353.22	9,000.09	3,353.13	137.26 %
6801 SUPPLIES & EQUIPMENT				
6810 Rec Center Supplies	1,045.97	1,874.97	-829.00	55.79 %
6821 Pool & Spa Supplies	1,565.97	1,500.03	65.94	104.40 %
6830 Exercise Room Supplies	43.00	150.03	-107.03	28.66 %
6840 Maintenance Building	339.07	562.50	-223.43	60.28 %
6850 Gatehouse Supplies	165.38	600.03	-434.65	27.56 %
6860 Gate Cards and Remotes	848.92	1,125.00	-276.08	75.46 %
6870 Tools & Tool Rentals	4,817.89	4,799.97	17.92	100.37 %
6900 Common Area Supplies	1,061.45	1,125.00	-63.55	94.35 %
6910 Chemicals & Fertilizer	720.45	187.47	532.98	384.30 %
6921 Dog Poop Stations	869.31	749.97	119.34	115.91 %
6930 Asphalt & Gravel		74.97	-74.97	
6940 Trees Shrubs Flowers	1,230.21	1,500.03	-269.82	82.01 %
6960 Truck Fuel	1,441.86	1,874.97	-433.11	76.90 %
6960.02 Equipment fuel	560.56	749.97	-189.41	74.74 %
Total 6960 Truck Fuel	2,002.42	2,624.94	-622.52	76.28 %
Total 6801 SUPPLIES & EQUIPMENT	14,710.04	16,874.91	-2,164.87	87.17 %
7000 STAFF WAGES & BENEFITS				
7100 Staff Wages & Salaries				
7125 Comm Coordinator	42,750.00	42,750.00	0.00	100.00 %
7135 Office Admin	20,575.80	20,182.50	393.30	101.95 %
7145 Grounds/Fac Super	42,581.34	42,581.25	0.09	100.00 %
7155 Maintenance-1	42,249.82	42,249.78	0.04	100.00 %
7170 Relief Services	4,521.00	4,500.00	21.00	100.47 %
Total 7100 Staff Wages & Salaries	152,677.96	152,263.53	414.43	100.27 %
7151 Employer Match Taxes-Payroll	13,942.49	16,992.72	-3,050.23	82.05 %
7201 Staff-Medical/Dental	35,880.66	33,000.03	2,880.63	108.73 %
7250 Insurance-SAIF	2,667.69	2,400.03	267.66	111.15 %
7302 Employee Promotions	369.96	375.03	-5.07	98.65 %
Total 7000 STAFF WAGES & BENEFITS	205,538.76	205,031.34	507.42	100.25 %
7400 Oregon Taxes Paid	1,750.00	187.47	1,562.53	933.48 %
7450 Federal Income Taxes	2,500.00	375.03	2,124.97	666.61 %
7500 CONTRACTOR SERVICES				
7525 Garbage Removal	42,993.89	38,999.97	3,993.92	110.24 %
7551 Composting Area	9,953.69	10,500.03	-546.34	94.80 %
7651 Pest Control	1,947.00	562.50	1,384.50	346.13 %
7800 Tree Service	9,828.50	18,749.97	-8,921.47	52.42 %
7800.01 7800.01 Fire Mitigation	6,016.25	5,625.00	391.25	106.96 %

LITTLE WHALE COVE HOMEOWNERS ASSOCIATION

Budget vs. Actuals: Budget_FY26_P&L - FY26 P&L

July 2025 - March 2026

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
7800.02 780.02 Invasive Species Eradication	1,050.99	5,625.00	-4,574.01	18.68 %
Total 7800 Tree Service	16,895.74	29,999.97	-13,104.23	56.32 %
7850 Forestry Consulting	816.50	749.97	66.53	108.87 %
7970 Landscaping Services	30.00	749.97	-719.97	4.00 %
7980 Housekeeping	7,200.00	7,200.00	0.00	100.00 %
Total 7500 CONTRACTOR SERVICES	79,836.82	88,762.41	-8,925.59	89.94 %
Bank Charges & Fees	107.85		107.85	
QuickBooks Payments Fees	967.24		967.24	
Total Expenses	\$383,000.04	\$395,145.09	\$ -12,145.05	96.93 %
NET OPERATING INCOME	\$10,163.50	\$ -0.90	\$10,164.40	-1,129,277.78 %
Other Income				
8000 RESERVE AND CAPITAL ACCOUNTS				
8100 LWCHA Reserve Fund Transfer	174,663.00		174,663.00	
8300 Interest Income--Reserves	18,635.71		18,635.71	
Total 8000 RESERVE AND CAPITAL ACCOUNTS	193,298.71		193,298.71	
Late Fee Income	2,370.00		2,370.00	
Total Other Income	\$195,668.71	\$0.00	\$195,668.71	0.00%
Other Expenses				
7600 Special Projects	365.00		365.00	
9000 RESERVE EXPENDITURES				
9100 Common Area				
9135 Signs	894.44		894.44	
Total 9100 Common Area	894.44		894.44	
9200 Rec Center Reserve Expense	5,061.62		5,061.62	
9250 Furniture, Fixtures, Lighting A	435.00		435.00	
Total 9200 Rec Center Reserve Expense	5,496.62		5,496.62	
9301 Pool & Spa Reserve Expense	7,000.00		7,000.00	
9320 Pool Heater, Filter, Pump, Etc	821.00		821.00	
Total 9301 Pool & Spa Reserve Expense	7,821.00		7,821.00	
9401 Tennis Court Reserve Exp	263.00		263.00	
9501 Gate House Reserve Expense	3,566.00		3,566.00	
9520 Office Equipment	294.95		294.95	
Total 9501 Gate House Reserve Expense	3,860.95		3,860.95	
9601 Streets Reserve Expense	29,764.00		29,764.00	
9700 Path Reserve Expense	285.08		285.08	
9750 Safety Ops Center	8,645.00		8,645.00	
9880 Other Vehicle Expenses	13,557.62		13,557.62	
Total 9000 RESERVE EXPENDITURES	70,587.71		70,587.71	
Total Other Expenses	\$70,952.71	\$0.00	\$70,952.71	0.00%
NET OTHER INCOME	\$124,716.00	\$0.00	\$124,716.00	0.00%

LITTLE WHALE COVE HOMEOWNERS ASSOCIATION

Budget vs. Actuals: Budget_FY26_P&L - FY26 P&L

July 2025 - March 2026

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
NET INCOME	\$134,879.50	\$ -0.90	\$134,880.40	-14,986,611.11 %