

Villa Paradiso Neighborhood Association, Inc.
Approved Budget
January 1 to December 31, 2026

| | 2025 Approved Budget | 2026 Approved Budget |
|--------------------------------------|----------------------------|----------------------------|
| Income | | |
| 6200 · Assessment Fees | 91,169 | 93,489 |
| 6210 · Reserve Fee | 2,911 | 2,271 |
| 6340 Late Fee Income | 0 | 0 |
| 6930 Shared Expense Reimbursement | 1,200 | 1,200 |
| 6910 · Interest - Operating | 0 | 0 |
| Total Income | 95,280 | 96,960 |
| Expense | | |
| Administrative | | |
| 7020 · Dues/Licenses/Permits/Fees | 150 | 150 |
| 7100 · Insurance Expense | 4,000 | 4,000 |
| 7150 · Professional Fees Legal | 1,640 | 1,700 |
| 7170 · Professional Fees, Tax Prep | 225 | 275 |
| 7200 · Management Fees | 13,842 | 14,257 |
| 7250 · Office Supplies/Svc/Misc | 1,400 | 1,732 |
| 7260 · Postage and Delivery | 474 | 500 |
| Total Administrative | 21,731 | 22,614 |
| Grounds | | |
| 7520 · Irrigation Main/Repr/Svc | 4,000 | 2,500 |
| 7600 · Landscape Contract | 43,000 | 45,036 |
| 7640 · Out of Contract Expense Mulch | 5,000 | 4,500 |
| 7650 · Landscape Svcs/Replc/Oth | 6,338 | 7,000 |
| 7670 · Out of Contract Tree trimming | 4,500 | 4,000 |
| 7690 · General Maintenance | 500 | 459 |
| Total Grounds | 63,338 | 63,495 |
| Utilities | | |
| 8620 · Electric | 3,300 | 3,580 |
| Total Utilities | 3,300 | 3,580 |
| Other Expense | | |
| 9730 · Contribution to CDA/Pool | 4,000 | 5,000 |
| 9970 · Transfer to Reserves | 2,911 | 2,271 |
| Total Other | 6,911 | 7,271 |
| Total Expense | 95,280 | 96,960 |

| QUARTERLY ASSESSMENT | 2025 | 2026 |
|----------------------|------------------|------------------|
| MAINTENANCE | \$ 542.67 | \$ 556.48 |
| RESERVES | \$ 17.33 | \$ 13.52 |
| TOTAL | \$ 560.00 | \$ 570.00 |

Total Units 42
Times Paid Per Year 4

Villa Paradiso Neighborhood Association Inc
APPROVED BUDGET FOR THE PERIOD
January 1 to December 31, 2026
DESIGNATED RESERVES

| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
|-------|-----------------------------------|---------------------------------|--------------------------------|----------------------------------|----------------------------------|----------------------------------|-----------------------------------|--------------------------------|------------------------------------|--------------------------------------|-------------------------------|------------------------------|------------------------------|
| | | ESTIMATED LIFE EXPECTANCY | ESTIMATED REMAINING LIFE | ESTIMATED REPLACEMENT COST | BEGINNING BALANCE 1/1/2025 | ASSESSMENTS COLLECTED 2025 | ESTIMATED EXPENDITURES 2025 | ESTIMATED TRANSFERS 2025 | ESTIMATED BALANCE 12/31/2025 | ADDITIONAL RESERVE REQUIREMENT | ANNUAL RESERVE REQUIRED | VARIED PERCENT FUNDING | ANNUAL FUNDING REDUCED |
| ACCT# | ASSET | | | | | | | | | | | | |
| 5100 | Clubhouse Bldg Restortion | 8 | 1 | 6,000 | 4,446 | 326 | - | - | 4,772 | 1,228 | 1,228 | 21% | 258 |
| 5103 | Clubhouse Restoration | 24 | 8 | 20,000 | 4,358 | 365 | - | - | 4,723 | 15,277 | 1,910 | 21% | 401 |
| 5340 | Pool | 24 | 20 | 26,250 | 724 | 255 | - | 417.93 | 1,397 | 24,853 | 1,243 | 21% | 261 |
| 5400 | Irrigation Replacement | 5 | 1 | 9450 | 7999 | 943 | - | - | 8,942 | 508 | 508 | 65% | 330 |
| 5420 | Zone 1 Drive Planting Replacement | 15 | 11 | 16000 | 3751 | 1022 | - | - | 4,773 | 11,227 | 1,021 | 100% | 1,021 |
| 5490 | Interest | | | | 42 | 375.82 | - | (417.93) | 0 | 0 | 0 | 0% | - |
| | | | | 77,700 | 21,321 | 3,287 | - | - | 24,608 | 53,092 | 5,909 | | 2,271 |

Note 1: Moved interest into pool reserves as usable income

Note 2:

Note 3: