MASTER ASSOCIATION
2026 BUDGET
JANUARY 1, 2026 - DECEMBER 31, 2026

	2025 ACTUAL 1.1.25-10.31.25	2025 NOV-DEC	2025 TOTAL	2026 ASSOCIATION ANNUAL	2025/2026 VARIANCE
		1475 HOMES		1541 HOMES	
INCOME					
GENERAL ASSESSMENTS	$ 2,662,283	$ 578,860	$ 3,241,143	$ 4,623,000	$ 1,381,857
ADMIN	$ 192,651	$ 30,900	$ 223,551	$ 261,500	$ 37,949
RACQUET SPORTS	$ 38,403	$ 10,800	$ 49,203	$ 24,000	$ (25,203)
FITNESS & SPA	$ 4,100	$ 1,200	$ 5,300	$ 7,200	$ 1,900
F&B CLUBHOUSE	$ 540,507	$ 252,416	$ 792,923	$ 1,099,800	$ 306,877
F&B TIKI	$ 1,266,404	$ 289,346	$ 1,555,750	$ 1,455,000	$ (100,750)
LOT LANDSCAPING ASSESSMENT - 50' $1668.00- 210 Homes	$ 350,280	$ -	$ 350,280	$ 350,280	$ -
LOT LANDSCAPING ASSESSMENT - 60' $1816.00 - 227Homes	$ 412,224	$ -	$ 412,224	$ 412,224	$ -
LOT LANDSCAPING ASSESSMENT - 75' $1916.00- 128 Homes	$ 245,244	$ -	$ 245,244	$ 245,244	$ -
TOTAL INCOME	**$ 5,712,096**	**$ 1,163,522**	**$ 6,875,618**	**$ 8,478,248**	**$ 700,250**
COST OF SALES EXPENSES					
F&B CLUBHOUSE	$ 247,516	$ 152,193	$ 399,709	$ 428,548	$ 28,839
F&B TIKI	$ 488,858	$ 174,837	$ 663,695	$ 607,571	$ (56,124)
TOTAL COGS	**$ 736,374**	**$ 327,030**	**$ 1,063,404**	**$ 1,036,119**	**$ (27,285)**
DEPARTMENTAL EXPENSES					
ADMINSTRATIVE	$ 1,385,936	$ 289,178	$ 1,675,114	$ 1,536,061	$ (139,053)
RACQUET SPORTS	$ 156,921	$ 36,168	$ 193,089	$ 187,048	$ (6,041)
FITNESS & SPA	$ 8,260	$ 1,100	$ 9,360	$ 55,200	$ 45,840
POOLS	$ 98,121	$ 15,710	$ 113,831	$ 246,135	$ 132,304
COMMON GROUNDS	$ 929,116	$ 186,622	$ 1,115,738	$ 265,160	$ (850,578)
SINGLE FAMILY HOMES LANDSCAPING	$ 1,007,748	$ -	$ 1,007,748	$ 1,007,748	$ -
F&B CLUBHOUSE	$ 913,666	$ 171,947	$ 1,085,613	$ 1,050,334	$ (35,279)
F&B TIKI	$ 867,752	$ 207,256	$ 1,075,008	$ 760,210	$ (314,798)
TOTAL DEPARTMENTAL EXPENSES	**$ 5,367,520**	**$ 907,981**	**$ 6,275,501**	**$ 5,107,896**	**$ (1,167,605)**
					$ -
TOTAL EXPENSES	$ 6,103,894	$ 1,235,011	$ 7,338,905	$ 6,144,015	$ -
RESERVES	$ -	$ -	$ -	$ 1,633,983	$ -
TOTAL EXPENSES AND RESERVES	**$ 6,103,894**	**$ 1,235,011**	**$ 7,338,905**	**$ 7,777,998**	**$ 439,093**
OPERATING PROFIT/(LOSS)*	**$ (463,287)**	**$ -**	**$ (463,287)**	**$ 700,250**	

	2025	2025		2026	2026
ASSESSMENT PER UNIT	**QUARTERLY**	**ANNUALLY**	**$ -**	**QUARTERLY**	**ANNUALLY**
2026	**$ 562**	**$ 2,248**	**$ -**	**$ 750**	**$ 3,000**

HERITAGE LANDING MASTER ASSOCIATION, INC.
2026 BUDGET
JANUARY 1, 2026 - DECEMBER 31, 2026

SCHEDULE OF QUARTERLY ASSESSMENTS

GENERAL ASSESSMENT (ALL UNITS)	$ 750.00
LANDSCAPING ASSESSMENT - EXECUTIVE HOMES	$ 417.00
LANDSCAPING ASSESSMENT - MANOR HOMES	$ 454.00
LANDSCAPING ASSESSMENT - ESTATE HOMES	$ 479.00

EXECUTIVE HOMES - 50' LOT	
GENERAL ASSESSMENT	$750.00
LANDSCAPING ASSESSMENT	$417.00
EXECUTIVE HOMES TOTAL QUARTERLY ASSESSMENT	**$1,167**
MANOR HOMES - 60' LOT	
GENERAL ASSESSMENT	$750.00
LANDSCAPING ASSESSMENT	$454.00
MANOR HOMES TOTAL QUARTERLY ASSESSMENT	**$1,204**
ESTATE HOMES - 75' LOT	
GENERAL ASSESSMENT	$750.00
LANDSCAPING ASSESSMENT	$479.00
ESTATE HOMES TOTAL QUARTERLY ASSESSMENT	**$1,229**
CONDOS	
GENERAL ASSESSMENT	$750.00
CONDOS TOTAL QUARTERLY ASSESSMENT	**$750.00**