

LCPOA
Rolling Forecast Summary
For the Fiscal Year Ending December 31, 2026

	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Forecast	Forecast	Forecast	Forecast		+Fav / -Unfav Budget Comparison			
	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Total	Budget				
REVENUES																		
Membership Dues										All Dues billed for 2026. No dues revenue expected.								
Home Dues	150,715	(25)	150,590	-	150,566	(25)	150,440	(1)	(50)							602,210		602,210
Lot Dues	10,518	-	10,518	-	10,518	-	10,518	-	-							42,072		42,072
Lot Assessments	3,419	-	3,419	-	3,419	-	3,419	-	-				-	-	-	13,675		13,675
Initiation Fee	3,000	-	1,000	2,000	1,000	1,000	2,000	5,000	2,000				3,000	-	-	20,000		20,000
Late Payment Fees	25	-	4,350	(25)	3,525	(125)	4,150	(25)	4,350				(125)	(125)	-	15,975		15,975
Special Assessments															-			
Total Membership Dues	167,677	(25)	169,877	1,975	169,027	850	170,527	4,975	6,300	2,875	(125)	-	693,932	679,908	693,932			
Fee for Service Revenues																		
Advertising Income	170	120	-	150	-	-	60	230	-	120	-	-	850		850			
Recreation Income	-	40	25	-	-	-	-	-	-	-	-	-	65		65			
Rentals	375	1,475	825	675	1,225	1,350	(828)	715	800	600	1,450	900	9,563		9,563			
Total Fee For Service Revenues	545	1,635	850	825	1,225	1,350	(768)	945	800	720	1,450	900	10,478	-	10,478			
Contra-Revenues																		
Allowance for Doubtful Accounts	-	-	-	-	-	-	-	-	-	-	-	(68,000)	(68,000)		(68,000)			
Discounts/Refunds Given															-			
Total Other Program Revenues/Discounts	-	-	-	-	-	-	-	-	-	-	-	(68,000)	(68,000)	-	(68,000)			
Other Income																		
Interest Income	359	332	378	355	303	327	317	318	308	250	250	250	3,746		3,746			
Miscellaneous Revenue	-	-	-	-	-	49	33	33	16	-	-	-	130		130			
Admin Charges	45	-	15	30	15	15	30	125	30	-	-	-	305		305			
Total Other Income	404	332	393	385	318	390	380	475	354	250	250	250	4,181	-	4,181			
TOTAL REVENUES	168,626	1,942	171,120	3,185	170,570	2,590	170,139	6,395	7,454	3,845	1,575	(66,850)	640,591	679,908	640,591			
	x	x	x	x	x	x	x	x	x	x	x	x						
EXPENSES																		
Administration	14,498	8,680	11,081	17,459	21,453	14,691	24,328	20,026	11,314	15,427	10,290	10,989	180,236	171,400	(8,836)			
Buildings and Grounds	9,191	3,959	7,599	5,523	7,110	22,334	6,890	2,495	3,566	15,185	3,135	3,635	90,621	56,100	(34,521)			
Legal	521	250	-	179	-	71	321	-	-	-	1,000	-	2,342	4,400	2,058			
Recreation	-	600	3,656	-	16	1,122	1,038	561	2,638	450	450	2,110	12,642	14,500	1,858			
Roads	-	-	-	16,000	-	-	13,051	-	-	82,867	7,917	7,917	127,751	136,500	8,749			
Snow Removal	1,565	325	650	-	-	-	-	-	-	-	250	1,100	3,891	-	(3,891)			
Sanitation	15,593	16,599	16,599	16,599	16,599	16,599	16,599	16,599	16,599	16,583	16,583	16,583	198,135	199,000	865			
TOTAL EXPENSES	41,368	30,414	39,586	55,760	45,178	54,818	62,227	39,681	34,118	130,512	39,625	42,334	615,619	581,900	(33,719)			
NET OPERATING INCOME/(LOSS)	127,258	(28,472)	131,534	(52,575)	125,392	(52,228)	107,912	(33,286)	(26,664)	(126,667)	(38,050)	(109,184)	24,972					
Other Income and Expenses																		
Unrealized Gain/Loss on Investments																		
Depreciation / Amortization expense	-																	
Total Other Income and Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
NET INCOME/(LOSS)	127,258	(28,472)	131,534	(52,575)	125,392	(52,228)	107,912	(33,286)	(26,664)	(126,667)	(38,050)	(109,184)	24,972					

Other Cash/Non-Cash Items												
Receivables	(130,064)	90,350	(95,727)	81,871	(85,388)	67,868	(95,401)	65,596	18,140	6,300	2,700	2,500
Prepaid expenses and deposits	(4,986)	(4,189)	(3,242)	(2,189)	5,184	3,675	(3,508)	4,312	4,229	4,229	4,229	(15,571)
Accounts payable	(94,049)	-	-	-	1,174	(1,174)	-	-	627			
Other payables	(762)	(686)	(24)	(791)	(87)	113	149	(539)	(2,360)			
Allowance for Doubtful Accounts	-	-	-	-	-	-	-	-	-			68,000
Deferred revenue	12,251	15,795	(5,879)	4,850	(14,256)	5,509	(19,683)	290	349	(773)		
Total Other Cash/Non-Cash Items	(217,609)	101,270	(104,872)	83,741	(93,372)	75,992	(118,443)	69,659	20,984	9,756	6,929	54,929
NET CASH FLOW	(90,351)	72,798	26,662	31,167	32,020	23,764	(10,531)	36,372	(5,679)	(116,911)	(31,121)	(54,255)
Beginning Cash	436,586	346,235	419,033	445,695	476,862	508,882	532,646	522,115	558,487	552,808	435,897	404,776
ENDING CASH	346,235	419,033	445,695	476,862	508,882	532,646	522,115	558,487	552,808	435,897	404,776	350,521