

Pelican Landing Community Association							
SUMMARY							
BUDGET 2026	Budget 2026	Budget 2025	Budget 2026 Variance	%	Forecast Total	Budget 2026/ Forecast Variance	%
Revenue							
Assessments	12,072,613	11,445,601	627,012	5.48%	10,211,995	1,860,618	18.22%
Other Income (Fees, ID's, Etc)	122,925	240,908	(117,983)	-48.97%	204,728	(81,803)	-39.96%
Interest Income	169,500	150,800	18,700	12.40%	190,790	(21,290)	-11.16%
Boat Slip & Ramp/ Kayak	87,680	75,300	12,380	16.44%	68,520	19,160	27.96%
Beach Shared Assessment-Hyatt	448,382	325,000	123,382	37.96%	347,405	100,977	29.07%
Activities Special Events	18,388	60,900	(42,512)	-69.81%	38,611	(20,223)	-52.38%
Tennis (Lessons, Events, Ball Machine)	211,066	232,277	(21,211)	-9.13%	170,208	40,858	24.00%
Court Sports Merchandise	17,000	22,000	(5,000)	-22.73%	16,902	98	0.58%
Fitness Training Income	227,721	451,190	(223,469)	-49.53%	244,002	(16,281)	-6.67%
Total Revenue	13,375,275	13,003,976	371,299	2.86%	11,493,161	1,882,114	16.38%
Cost of Goods Sold							
Court Sports Merch COS	12,750	16,500	(3,750)	-22.73%	10,319	2,431	23.56%
COGS	12,750	16,500	(3,750)	-22.73%	10,319	2,431	23.56%
Gross Profit	4,250	5,500	(1,250)	-22.73%	6,583	-2,333	-35.44%
Payroll & Related Exp							
Admin	1,335,593	1,237,788	97,805	7.90%	1,256,593	79,000	6.29%
Marina	566,550	543,864	22,686	4.17%	565,317	1,233	0.22%
Beach Shared	631,311	448,600	182,711	40.73%	431,363	199,948	46.35%
Court Sports	626,443	630,127	(3,683)	-0.58%	561,368	65,075	11.59%
Fitness	205,934	197,024	8,910	4.52%	197,796	8,137	4.11%
Privacy	264,297	242,188	22,108	9.13%	246,365	17,931	7.28%
Facility	394,638	314,537	80,101	25.47%	318,319	76,319	23.98%
Total Payroll	4,024,766	3,614,128	410,638	11.36%	3,577,123	447,644	12.51%
Operating Exp							
Admin	616,303	642,473	(26,170)	-4.07%	612,162	4,141	0.68%
Marina	214,233	242,591	(28,358)	-11.69%	235,890	(21,657)	-9.18%
Beach Shared	296,631	364,511	(67,880)	-18.62%	331,409	(34,778)	-10.49%
Community Center	23,388	60,900	(37,512)	-61.60%	43,978	(20,590)	-46.82%
Court Sports	251,792	295,770	(43,978)	-14.87%	246,846	4,946	2.00%
Fitness	217,292	411,599	(194,307)	-47.21%	223,464	(6,172)	-2.76%
Privacy	1,417,433	1,339,726	77,706	5.80%	1,330,076	87,356	6.57%
Facility Maintenance	164,607	216,645	(52,038)	-24.02%	134,902	29,705	22.02%
Ground Maint	466,050	360,751	105,299	29.19%	309,246	156,804	50.71%
Fixed Charges	5,670,029	5,438,380	231,649	4.26%	4,438,129	1,231,901	27.76%
Total Operating Expense	9,337,758	9,373,347	(35,589)	-0.38%	7,906,103	1,431,655	18.11%
Profit /(Loss)	0	(0)	0		(383)	384	
Depreciation Expense	375,000				375,000	0	
	(375,000)				(375,383)	384	

Dept 10 - Income				Budget	Budget 2026		Budget 2026/					
				2026	2025	Variance	%	Forecast	Budget 2026/	Forecast	Variance	%
Dept	Account	Account Description	Year Total									
10	4000	Assessments-Operating	\$7,298,218	6,792,400	505,818	7.45%	6,792,400	505,818	7.45%			
10	4001	Assessments-Cable	\$3,591,395	3,471,805	119,590	3.44%	3,419,596	171,800	5.02%			
10	4004	Assessment-Reserve	\$1,183,000	1,181,396	1,604	0.14%	1,273,595	(90,595)	-7.11%			
10	4705	Interest Income	\$169,500	150,800	18,700	12.40%	190,790	(21,290)	-11.16%			
10	4706	Hotwire Revenue Sharing	\$0	50,004	(50,004)	-100.00%	53,176	(53,176)	-100.00%			
Total Revenue			\$12,242,113	\$11,646,405	595,708	5.11%	\$11,729,557	512,556	4.37%			

Dept 15 - Admin				Budget	Budget 2026	%	Forecast	Budget 2026/ Forecast	
Dept	Account	Account Description	2026 Year Total	Budget 2025	Budget 2026 Variance	%	Forecast	Variance	%
15	4007	Late Fee Income	\$30,125	11,500	18,625	161.96%	25,797	4,328	16.78%
15	4010	Late Application Fee - DRC	\$2,500	2,400	100	4.17%	4,580	(2,080)	-45.41%
15	4102	Lease Application Income	\$27,950	18,000	9,950	55.28%	21,750	6,200	28.51%
15	4103	Estoppel Fee Income	\$47,200	41,004	6,196	15.11%	54,462	(7,262)	-13.33%
15	4104	Guest Fee Income	\$0	100,000	(100,000)	-100.00%	31,988	(31,988)	-100.00%
15	4105	Web Site Advertisement	\$6,100	0	6,100	0.00%	3,550	2,550	71.83%
Total Revenue			\$113,875	\$172,904	(59,029)	-34.14%	\$142,127	(28,252)	-19.88%
Payroll & Related Expenses									
15	6000	Salaries & Wages	\$1,025,127	970,119	55,008	5.67%	987,519	37,607	3.81%
15	6205	Payroll Taxes	\$73,252	68,211	5,041	7.39%	64,579	8,673	13.43%
15	6215	Employee Benefits	\$157,741	129,308	28,433	21.99%	130,546	27,195	20.83%
15	6235	Bonus	\$34,836	29,621	5,215	17.60%	29,620	5,216	17.61%
15	6255	401(K) Program	\$29,065	21,126	7,939	37.58%	27,054	2,011	7.43%
15	6257	Workers Comp Insurance	\$15,572	19,402	(3,831)	-19.74%	17,275	(1,703)	-9.86%
Total Payroll			\$1,335,593	\$1,237,788	97,805	7.90%	1,256,593	79,000	6.29%
Operating Expenses									
15	7005	Accounting & Audit Fees	\$19,750	19,750	0	0.00%	9,875	9,875	100.00%
15	7020	Bad Debt	\$0	6,000	(6,000)	-100.00%	500	(500)	-100.00%
15	7025	Bank Fees	\$600	900	(300)	-33.33%	346	254	73.63%
15	7090	Computing Services & Subscriptions	\$215,424	166,348	49,076	29.50%	179,212	36,212	20.21%
15	7110	Contract Labor	\$28,400	0	28,400	0.00%	3,105	25,295	814.66%
15	7115	Credit Card Discount Fees	\$2,559	13,124	(10,565)	-80.50%	3,680	(1,121)	-30.47%
15	7145	Dues & Subscriptions	\$8,284	8,211	72	0.88%	10,306	(2,023)	-19.63%
15	7255	HR Administration	\$61,942	33,013	28,929	87.63%	48,489	13,453	27.74%
15	7310	Leased Equipment	\$20,514	21,144	(630)	-2.98%	21,488	(974)	-4.53%
15	7315	Legal Fees	\$101,000	85,000	16,000	18.82%	147,212	(46,212)	-31.39%
15	7320	License & Fees	\$1,808	853	955	111.91%	1,386	423	30.52%
15	7340	Maintenance Contracts	\$3,564	4,260	(696)	-16.34%	3,624	(60)	-1.65%
15	7365	Meals & Entertainment	\$2,400	3,000	(600)	-20.00%	1,505	895	59.44%
15	7376	Professional Fees	\$21,909	11,878	10,031	84.45%	12,819	9,090	70.91%
15	7400	Office Expense	\$15,304	36,783	(21,479)	-58.39%	10,122	5,182	51.20%
15	7426	Photo ID Expense	\$3,600	5,000	(1,400)	-28.00%	2,988	612	20.49%
15	7445	Postage	\$5,600	8,600	(3,000)	-34.88%	7,300	(1,700)	-23.29%
15	7455	Printing	\$5,850	13,050	(7,200)	-55.17%	5,900	(50)	-0.84%
15	7655	Telephone	\$22,646	86,159	(63,513)	-73.72%	28,329	(5,683)	-20.06%
15	7665	Travel Expense	\$3,700	3,700	0	0.00%	1,050	2,650	252.38%
15	7673	Technology Enhancements	\$50,000	80,000	(30,000)	-37.50%	93,357	(43,357)	-46.44%
15	7675	Training/Education	\$20,250	34,500	(14,250)	-41.30%	19,271	979	5.08%
15	7680	Uniforms	\$1,200	1,200	0	0.00%	300	900	300.00%
Operating Expenses			\$616,303	\$642,473	(26,170)	-4.07%	612,162	4,141	0.68%
Profit /(Loss)			(\$1,838,021)	(\$1,707,357)	(130,664)	7.65%	(\$1,726,628)	(111,393)	6.45%

Dept 20 - Marina		2026	Budget 2025	Budget 2026 Variance	%	Forecast
Account	Account Description	Year Total				
Revenue						
4201	Boat Slip Lease Income	\$70,680	58,800	11,880	20.20%	50,261
4501	Marina Boat Ramp Usage Fees	\$2,600	2,100	500	23.81%	1,840
4502	Canoe/Kayak Storage Income	\$9,600	9,600	0	0.00%	9,019
4503	Boat Outings	\$4,800	4,800	0	0.00%	7,400
	Total Revenue	\$87,680	75,300	12,380	16.44%	68,520
Payroll & Related Expenses						
6000	Salaries & Wages	\$431,292	419,510	11,781	2.81%	441,137
6205	Payroll Taxes	\$38,063	34,407	3,656	10.62%	35,307
6215	Employee Benefits	\$57,205	56,182	1,023	1.82%	52,778
6235	Bonus	\$21,429	18,769	2,660	14.17%	18,769
6255	401(K) Program	\$9,937	6,606	3,330	50.41%	9,219
6257	WORKERS COMP INSURANCE	\$8,626	8,390	236	2.81%	8,107
	Total Payroll	\$566,550	\$543,864	22,686	4.17%	\$565,317
Operating Expenses						
7080	Cleaning Supplies	\$2,469	4,000	(1,531)	-38.28%	1,318
7090	Computing Services & Subscriptions	\$2,000	2,672	(672)	-25.15%	2,168
7100	Conference/Seminars Training	\$300	300	0	0.00%	423
7115	Credit Card Discount Fee's	\$2,382	3,192	(809)	-25.36%	1,388
7163	Equipment Repair	\$14,100	7,000	7,100	101.43%	2,588
7180	Gasoline & Oil	\$85,000	94,000	(9,000)	-9.57%	77,726
7310	Leased Equipment	\$305	48,962	(48,657)	-99.38%	36,191
7320	License & Fees	\$8,630	8,600	30	0.35%	5,166
7340	Maintenance Contracts	\$2,931	1,200	1,731	144.25%	2,313
7345	Maintenance & Repairs	\$64,000	39,350	24,650	62.64%	87,691
7365	Meals & Entertainment	\$400	2,000	(1,600)	-80.00%	535
7420	Pest Control	\$342	1,200	(858)	-71.50%	526
7537	Submerged Land Lease	\$19,100	17,900	1,200	6.70%	9,761
7655	Telephone	\$0	403	(403)	-100.00%	584
7680	Uniforms	\$4,704	4,704	0	0.00%	1,481
7685	Utilities - Electric	\$4,880	5,219	(339)	-6.50%	4,423
7695	Utilities - Water & Sewer	\$2,690	1,890	800	42.33%	1,609
	Total Operating Expense	\$214,233	\$242,591	(28,358)	-11.69%	\$235,890
	Profit /(Loss)	(\$693,103)	(\$711,155)	18,052	-2.54%	(\$732,687)

Dept 25 - Beach Shared			2026	Budget 2025	Budget 2026 Variance	%	Forecast	Budget 2026/ Forecast Variance	%
Dept	Account	Account Description	Year Total						
Revenue									
25	4005	Beach Shared Assessment-Hyatt	\$448,382	325000	123,382	37.96%	347,405	100,977	29.07%
			\$448,382	\$325,000	123,382	37.96%	347,405	100,977	29.07%
Payroll & Related Expenses									
25	6000	Salaries & Wages	\$486,441	362,174	124,267	34.31%	343,237	143,204	41.72%
25	6205	Payroll Taxes	\$41,825	29,589	12,236	41.35%	27,755	14,069	50.69%
25	6215	Employee Benefits	\$59,914	29,493	30,421	103.15%	33,292	26,622	79.96%
25	6235	Bonus	\$24,172	16,202	7,970	49.19%	16,201	7,971	49.20%
25	6255	401(K) Program	\$9,230	3,899	5,331	136.72%	4,538	4,693	103.41%
25	6257	WORKERS COMP INSURANCE	\$9,729	7,243	2,485	34.31%	6,339	3,389	53.47%
		Total Payroll	\$631,311	\$448,600	182,711	40.73%	\$431,363	199,948	46.35%
Operating Expenses									
25	7079	Beach Monitoring Plan	\$17,500	17,500	0	0.00%	17,000	500	2.94%
25	7080	Cleaning Supplies	\$6,788	1,200	5,588	465.67%	2,434	4,354	178.89%
25	7090	Computing Services & Subscriptions	\$4,000	6,000	(2,000)	-33.33%	2,550	1,450	56.87%
25	7100	Conference/Seminars Training	\$1,900	1,900	0	0.00%	0	1,900	#DIV/0!
25	7145	Dues & Subscriptions	\$1,115	1,115	0	0.00%	865	250	28.90%
25	7180	Gasoline & Oil	\$3,200	6,200	(3,000)	-48.39%	2,797	403	14.39%
25	7255	Insurance	\$159,572	197,852	(38,280)	-19.35%	168,888	(9,316)	-5.52%
25	7320	License & Fees	\$2,183	4,300	(2,118)	-49.24%	33,845	(31,662)	-93.55%
25	7340	Maintenance Contracts	\$24,931	29,500	(4,569)	-15.49%	19,118	5,813	30.41%
25	7343	Maintenance Water Monitoring	\$11,575	26,400	(14,825)	-56.16%	25,983	(14,408)	-55.45%
25	7345	Maintenance & Repairs	\$39,834	48,900	(9,066)	-18.54%	40,908	(1,074)	-2.63%
25	7365	Meals & Entertainment	\$1,000	2,000	(1,000)	-50.00%	1,080	(80)	-7.41%
25	7405	Operating Supplies	\$5,400	4,200	1,200	28.57%	2,286	3,114	136.25%
25	7455	Printing	\$50	1,000	(950)	-95.00%	200	(150)	-75.00%
25	7655	Telephone	\$960	1,440	(480)	-33.33%	0	960	0.00%
25	7665	Travel Expense	\$2,400	2,400	0	0.00%	1,236	1,164	94.15%
25	7675	Training/Education	\$1,980	1,900	80	4.21%	1,530	450	29.41%
25	7680	Uniforms	\$6,904	4,704	2,200	46.77%	5,464	1,440	26.36%
25	7700	Utilities Trash Removal	\$5,340	6,000	(660)	-11.00%	5,226	114	2.18%
		Total Operating Expense	\$296,631	364,511	(67,880)	-18.62%	331,409	(34,778)	-10.49%
		Profit /(Loss)	(\$479,560)	(\$488,111)	8,551	-1.75%	(\$415,367)	(64,193)	15.45%

Dept 30 - Community Center 2026

Dept	Account	Account Description	Year Total	Budget 2025	Budget 2026 Variance	%	Forecast	Budget 2026/ Forecast Variance	%
Revenue									
30	4400	Activities Special Events	\$18,388	60,900	(42,512)	-69.81%	38,611	(20,223)	-52.38%
		Total Revenue	\$18,388	\$60,900	(42,512)	-69.81%	\$38,611	(20,223)	-52.38%
Operating Expenses									
30	7115	Credit Card Discount Fee	\$1,471	6,638	(5,167)	-77.84%	4,550	(3,079)	-67.67%
30	7357	Member Events Expense	\$21,917	54,262	(32,345)	-59.61%	39,428	(17,511)	-44.41%
		Total Operating Expense	\$23,388	\$60,900	(37,512)	-61.60%	\$43,978	(20,590)	-46.82%
		Profit /(Loss)	(\$5,000)	\$0	(5,000)		(\$5,367)	367	-6.84%

Dept 35 - Court Sports				Budget			Budget 2026/		
Dept	Account	Account Description	Year Total	Budget 2025	Budget 2026 Variance	%	Forecast	Budget 2026/ Forecast Variance	%
Revenue									
35	4300	Lesson Income	\$164,109	189,189	(25,080)	-13.26%	138,403	25,705	18.57%
35	4301	Ball Machine Income	\$9,889	6,600	3,289	49.83%	6,325	3,564	56.35%
35	4303	Member Events	\$37,068	36,488	580	1.59%	25,479	11,589	45.48%
35	4305	Merchandise Sales	\$17,000	22,000	(5,000)	-22.73%	16,902	98	0.58%
		Total Revenue	\$228,066	254,277	(26,211)	-10.31%	187,110	40,956	21.89%
Cost of Goods									
35	5025	Cost Of Sales - Merchandise	\$12,750	16,500	(3,750)	-22.73%	10,319	2,431	23.56%
		COGS	\$12,750	16,500	(3,750)	-22.73%	10,319	2,431	23.56%
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		Gross Profit	\$4,250	5,500	(1,250)	-22.73%	6,583	(2,333)	-35.44%
Payroll & Related Expenses									
35	6000	Salaries & Wages	\$393,595	388,209	5,386	1.39%	363,963	29,632	8.14%
35	6010	Commissions/Lessons	\$108,054	123,145	(15,091)	-12.25%	87,636	20,418	23.30%
35	6205	Payroll Taxes	\$42,083	41,132	952	2.31%	36,132	5,951	16.47%
35	6215	Employee Benefits	\$43,443	42,718	725	1.70%	38,954	4,489	11.52%
35	6235	Bonus	\$19,633	17,429	2,204	12.64%	17,429	2,204	12.65%
35	6255	401(K) Program	\$12,550	6,819	5,731	84.04%	9,639	2,912	30.21%
35	6257	WORKERS COMP INSURANCE	\$7,085	10,676	(3,591)	-33.64%	7,616	(531)	-6.97%
		Total Payroll	\$626,443	\$630,127	(3,683)	-0.58%	\$561,368	65,075	11.59%
Operating Expenses									
35	7080	Cleaning Supplies	\$1,200	3,240	(2,040)	-62.96%	577	623	107.89%
35	7090	Computing Services & Subscriptions	\$6,317	8,064	(1,747)	-21.67%	6,273	43	0.69%
35	7115	Credit Card Discount Fees	\$15,963	27,715	(11,752)	-42.40%	14,553	1,410	9.69%
35	7145	Dues & Subscriptions	\$3,129	2,779	350	12.59%	2,519	610	24.22%
35	7172	Event Expense	\$37,649	29,732	7,917	26.63%	27,811	9,839	35.38%
35	7200	General Supplies	\$7,471	10,256	(2,785)	-27.15%	10,550	(3,079)	-29.19%
35	7215	Grounds & Courts	\$93,086	109,110	(16,024)	-14.69%	100,305	(7,219)	-7.20%
35	7235	Court Rental	\$14,760	9,000	5,760	64.00%	14,800	(40)	-0.27%
35	7310	Leased Equipment	\$7,186	7,356	(170)	-2.31%	6,922	264	3.81%
35	7320	License & Fees	\$100	575	(475)	-82.61%	1,117	(1,017)	-91.05%
35	7340	Maintenance Contracts	\$5,791	12,206	(6,415)	-52.56%	7,114	(1,323)	-18.60%
35	7345	Maintenance & Repairs	\$19,560	27,760	(8,200)	-29.54%	20,993	(1,433)	-6.83%
35	7365	Meals & Entertainment	\$1,800	2,000	(200)	-10.00%	1,091	709	64.92%
35	7405	Operating Supplies	\$3,200	7,500	(4,300)	-57.33%	3,429	(229)	-6.68%
35	7420	Pest Control	\$1,854	1,380	474	34.35%	937	917	97.83%
35	7660	Tennis Camp	\$0	0	0	0.00%	0	0	0.00%
35	7675	Training/Education	\$3,950	3,800	150	3.95%	1,999	1,951	97.60%
35	7680	Uniforms	\$1,500	1,500	0	0.00%	1,500	0	0.00%
35	7685	Utilities - Electric	\$14,197	14,662	(465)	-3.17%	13,184	1,013	7.68%
35	7695	Utilities - Water & Sewer	\$7,380	9,650	(2,270)	-23.52%	5,511	1,869	33.91%
35	7700	Utilities Trash Removal	\$5,700	7,485	(1,785)	-23.85%	5,660	40	0.71%
		Total Operating Expense	\$251,792	\$295,770	(43,978)	-14.87%	\$246,846	4,946	2.00%
		Profit / (Loss)	(662,920)	(688,121)	25,200	-3.66%	(631,423)	(31,497)	4.99%

Dept 40 - Fitness

				Budget				Budget 2026/ Forecast		
				2026	Budget	Budget 2026	%	Forecast	Variance	%
Dept	Account	Account Description	Year Total	2025	Variance					
Revenue										
40	4021	Fitness Standard Class	\$25,868	57,051	(31,183)	-54.66%	79,269	(53,401)	-67.37%	
40	4022	Yoga B	\$0	105,120	(105,120)	-100.00%	17,271	(17,271)	-100.00%	
40	4023	Pilates Reformer Group Class	\$25,263	32,850	(7,587)	-23.10%	31,059	(5,796)	-18.66%	
40	4023	Pilates Reformer Duet Class	\$1,560	17,520	(15,960)	-91.10%	0	1,560	0.00%	
40	4023	Pilates Reformer Private	\$1,660	32,120	(30,460)	-94.83%	0	1,660	0.00%	
40	4201	Fitness Training Income	\$173,370	206,529	(33,159)	-16.06%	116,403	56,967	48.94%	
Total Revenue			\$227,721	\$451,190	(223,469)	-49.53%	\$244,002	(16,281)	-6.67%	
Payroll & Related Expenses										
40	6000	Salaries & Wages	\$145,721	139,782	5,938	4.25%	141,368	4,353	3.08%	
40	6010	Commissions/Lessons	\$14,568	15,477	(909)	-5.87%	15,489	(921)	-5.95%	
40	6205	Payroll Taxes	\$13,576	12,594	981	7.79%	11,780	1,795	15.24%	
40	6215	Employee Benefits	\$18,712	18,044	668	3.70%	17,901	811	4.53%	
40	6235	Bonus	\$7,246	6,751	495	7.33%	6,752	494	7.31%	
40	6255	401(K) Program	\$4,320	2,978	1,342	45.08%	3,265	1,055	32.31%	
40	6257	WORKERS COMP INSURANCE	\$1,792	1,398	395	28.23%	1,242	551	44.34%	
Total Payroll			\$205,934	\$197,024	8,910	4.52%	\$197,796	8,137	4.11%	
Operating Expenses										
40	7080	Cleaning Supplies	\$13,000	13,000	0	0.00%	10,227	2,773	27.12%	
40	7115	Credit Card Discount Fees	\$15,946	49,186	(33,240)	-67.58%	17,989	(2,043)	-11.36%	
40	7145	Dues & Subscriptions	\$367	324	43	13.17%	324	43	13.17%	
40	7160	Equipment Purchase	\$6,000	14,000	(8,000)	-57.14%	3,745	2,255	60.21%	
40	7163	Equipment Repair	\$10,000	10,000	0	0.00%	6,955	3,045	43.77%	
40	7170	Fitness Class/Training Expense	\$157,387	311,566	(154,179)	-49.49%	171,662	(14,275)	-8.32%	
40	7340	Maintenance Contracts	\$5,772	2,175	3,597	165.39%	3,417	2,355	68.94%	
40	7345	Maintenance & Repairs	\$0	3,600	(3,600)	-100.00%	1,456	(1,456)	-100.00%	
40	7365	Meals & Entertainment	\$400	400	0	0.00%	100	300	300.00%	
40	7405	Operating Supplies	\$1,200	2,500	(1,300)	-52.00%	393	807	205.22%	
40	7455	Printing	\$500	500	0	0.00%	0	500	0.00%	
40	7675	Training/Education	\$5,420	3,080	2,340	75.97%	5,066	354	6.99%	
40	7680	Uniforms	\$1,300	1,268	32	2.52%	2,130	(830)	-38.97%	
Total Operating Expense			\$217,292	\$411,599	(194,307)	-47.21%	\$223,464	(6,172)	-2.76%	
Profit /(Loss)			(195,505)	(157,433)	(38,072)	24.18%	(177,259)	(18,246)	10.29%	

Dept 45 - Privacy			Budget						
Dept	Account	Account Description	2026 Year Total	Budget 2025	Budget 2026 Variance	%	Forecast	Budget 2026/ Forecast Variance	%
Revenue									
45	4107	Bar Code Income	\$9,050	18,000	(8,950)	-49.72%	9,425	(375)	-3.98%
Total Revenue			\$9,050	\$18,000	(\$8,950)	-49.72%	\$9,425	(\$375)	-3.98%
Payroll & Related Expenses									
45	6000	Salaries & Wages	\$202,634	184,965	17,669	9.55%	189,222	13,412	7.09%
45	6205	Payroll Taxes	16,605	14,784	1,821	12.32%	15,039	1,566	10.41%
45	6215	Employee Benefits	27,503	25,701	1,802	7.01%	28,537	(1,034)	-3.62%
45	6235	Bonus	10,132	8,286	1,846	22.27%	8,288	1,844	22.24%
45	6255	401(K) Program	4,444	4,105	340	8.27%	2,372	2,072	87.33%
45	6257	WORKERS COMP INSURANCE	2,979	4,347	(1,368)	-31.47%	2,908	71	2.44%
Total Payroll			\$264,297	\$242,188	22,108	9.13%	\$246,365	\$17,931	7.28%
Operating Expenses									
45	7080	Cleaning Supplies	\$1,518	2,400	(882)	-36.75%	1,024	494	48.29%
45	7090	Computing Services & Subscriptions	4,680	3,240	1,440	44.44%	1,010	3,670	363.35%
45	7100	Conference/Seminars Training	3,000	9,180	(6,180)	-67.32%	224	2,776	#####
45	7115	Credit Card Discount Fees	986	1,962	(976)	-49.72%	908	79	8.69%
45	7140	Drinking Water	1,870	1,392	478	34.34%	1,809	62	3.40%
45	7145	Dues & Subscriptions	1,200	1,650	(450)	-27.27%	243	957	393.32%
45	7163	R&M Equip - Automotive	2,900	0	2,900	0.00%	1,237	1,663	0.00%
45	7180	Gasoline & Oil	1,880	2,926	(1,046)	-35.75%	1,700	180	10.58%
45	7190	Gate Maintenance Privacy	12,000	6,500	5,500	84.62%	6,694	5,306	79.26%
45	7310	Leased Equipment	0	0	0	0.00%	0	0	0.00%
45	7340	Maintenance Contracts	5,263	5,909	(646)	-10.93%	5,074	189	3.71%
45	7375	Alarm System	450	1,940	(1,490)	-76.80%	2,375	(1,925)	-81.05%
45	7401	Access Pass & Barcoded	79,247	25,179	54,067	214.73%	60,521	18,725	30.94%
45	7405	Operating Supplies	5,116	5,765	(649)	-11.26%	3,850	1,266	32.89%
45	7420	Pest Control	840	1,260	(420)	-33.33%	724	116	16.02%
45	7455	Printing	1,000	6,996	(5,996)	-85.71%	160	840	525.00%
45	7480	Privacy Expense	1,276,632	1,240,716	35,916	2.89%	1,225,202	51,429	4.20%
45	7655	Telephone	2,040	5,088	(3,048)	-59.91%	1,977	63	3.19%
45	7680	Uniforms	780	780	0	0.00%	765	15	1.98%
45	7685	Utilities - Electric	6,400	7,200	(800)	-11.11%	5,888	512	8.70%
45	7690	Utilities - Gas	750	750	0	0.00%	0	750	0.00%
45	7695	Utilities - Water & Sewer	2,040	1,980	60	3.03%	1,916	124	6.47%
45	7710	Vehicle Lease Privacy	\$6,841	6,913	(72)	-1.04%	6,775	66	0.97%
Total Operating Expense			\$1,417,433	\$1,339,726	\$77,706	5.80%	\$1,330,076	\$87,356	6.57%
Profit /(Loss)			(\$1,672,679)	(\$1,563,914)	(\$108,765)	6.95%	(\$1,567,017)	(\$105,662)	6.74%

Dept 50 - Facility Maintenance

2026

Dept	Account	Account Description	Year Total	Budget 2025	Budget 2026 Variance	%	Forecast	Budget 2026/ Forecast Variance	%
Payroll & Related Expenses									
50	6000	Salaries & Wages	\$272,340	220,415	51,925	23.56%	226,564	45,777	20.20%
50	6205	Payroll Taxes	23,297	17,984	5,313	29.54%	17,366	5,931	34.15%
50	6215	Employee Benefits	74,238	59,880	14,358	23.98%	58,586	15,652	26.72%
50	6235	Bonus	13,608	9,911	3,697	37.30%	9,911	3,697	37.30%
50	6255	401(K) Program	6,824	2,269	4,555	200.76%	2,323	4,501	193.72%
50	6257	WORKERS COMP INSURANCE	4,330	4,078	252	6.18%	3,569	762	21.34%
Total Payroll			\$394,638	\$314,537	80,101	25.47%	\$318,319	\$76,319	23.98%
Operating Expenses									
50	7080	Cleaning Supplies	\$13,200	9,000	4,200	46.67%	10,010	3,190	31.87%
50	7145	Dues & Subscriptions	1,200	1,200	0	0.00%	300	900	300.00%
50	7160	Equipment Rental	2,100	26,100	(24,000)	-91.95%	1,734	366	21.08%
50	7163	Equipment Repair	3,600	3,600	0	0.00%	900	2,700	300.00%
50	7180	Gasoline & Oil	2,275	2,800	(525)	-18.75%	1,684	591	35.11%
50	7280	Hvac	6,200	6,000	200	3.33%	3,217	2,983	92.71%
50	7340	Maintenance Contracts	17,922	29,780	(11,858)	-39.82%	25,955	(8,034)	-30.95%
50	7345	Maintenance & Repairs	48,000	64,000	(16,000)	-25.00%	36,195	11,805	32.61%
50	7346	Butterfly Garden Expense	8,400	8,400	0	0.00%	5,066	3,334	65.81%
50	7347	Community & Children's Park R&M	1,000	1,000	0	0.00%	250	750	300.00%
50	7365	Meals & Entertainment	1,500	1,500	0	0.00%	699	801	114.49%
50	7405	Operating Supplies	3,400	3,000	400	13.33%	1,057	2,343	221.71%
50	7420	Pest Control	1,818	4,620	(2,802)	-60.65%	2,331	(513)	-22.00%
50	7510	Small Tools	0	1,200	(1,200)	-100.00%	300	(300)	-100.00%
50	7675	Training/Education	1,800	1,800	0	0.00%	570	1,230	215.79%
50	7680	Uniforms	1,352	1,300	52	4.00%	595	757	127.28%
50	7685	Utilities - Electric	28,600	30,320	(1,720)	-5.67%	26,757	1,843	6.89%
50	7690	Utilities - Gas	4,600	3,300	1,300	39.39%	626	3,974	635.36%
50	7695	Utilities - Water & Sewer	3,600	3,275	325	9.92%	3,121	479	15.34%
50	7700	Utilities Trash Removal	12,720	13,200	(480)	-3.64%	12,425	295	2.37%
50	7705	Vehicle Expense	1,320	1,250	70	5.60%	1,109	211	19.04%
Total Operating Expense			\$164,607	\$216,645	(52,038)	-24.02%	\$134,902	\$29,705	22.02%
					0				
Profit /(Loss)			(\$559,245)	(\$531,182)	(28,063)	5.28%	(\$453,221)	(\$106,024)	23.39%

Dept 70 - Ground Maintenance

Dept 70 - Ground Maintenance				Budget	Budget 2026	%	Forecast	Budget 2026/ Forecast	%
Dept	Account	Account Description	2026 Year Total	Budget 2025	Budget 2026 Variance	%	Forecast	Budget 2026/ Forecast Variance	%
70	7130	Decorations - Holiday	35,400	37,500	(2,100)	-5.60%	37,500	(2,100)	-5.60%
70	7230	Grounds , Roads & Water	54,250	55,750	(1,500)	-2.69%	45,817	8,433	18.41%
70	7505	Signs & Fences	14,400	7,500	6,900	92.00%	9,894	4,506	45.55%
70	7670	Landscaping - General	362,000	260,001	101,999	39.23%	216,036	145,964	67.57%
Total Operating Expense			466,050	\$360,751	105,299	29.19%	\$309,246	156,804	50.71%
Profit /(Loss)			(466,050)	(360,751)	(105,299)	29.19%	(309,246)	(156,804)	50.71%

Dept 80 - Fixed Charges

Dept 80 - Fixed Charges				Budget	Budget 2026			Budget 2026/ Forecast	
Dept	Account	Account Description	Year Total	2025	Variance	%	Forecast	Variance	%
80	7020	Bad Debt Expense	\$229,824	186,292	43,532	23.37%	319,886	(90,062)	-28.15%
80	7021	Hurricane Expense	\$0	0	0	0.00%	143,129	(143,129)	-100.00%
80	7255	Insurance General Liability	\$529,081	518,887	10,194	1.96%	504,518	24,563	4.87%
80	7555	Taxes - Income Taxes	\$136,729	30,000	106,729	355.76%	97,582	39,147	40.12%
80	8035	Hotwire Cable - Bulk Billing	\$3,591,395	3,521,805	69,590	1.98%	3,516,143	75,252	2.14%
80	8050	Reserve Spend	\$1,183,000	1,181,396	1,604	0.14%	1,346,286	(163,286)	-12.13%
Total Operating Expense			5,670,029	5,438,380	231,649	4.26%	5,927,544	(257,514)	-4.34%
Profit /(Loss)			(5,670,029)	(5,438,380)	(231,649)	4.26%	(5,927,544)	257,514	-4.34%
80	8010	Depreciation Expense	375,000	375,000	0	0.00%	375,000	0	0.00%
			(6,045,029)	(5,813,380)	(231,649)	3.98%	(6,302,544)	257,514	-4.09%

Payroll Detail 2026

	<u>Admin</u>	<u>Marina</u>	<u>Beach</u>	<u>Court Sports</u>	<u>Fitness</u>	<u>Privacy</u>	<u>Facility</u>	<u>Total</u>
6000 Salaries & Wages	\$1,025,127	\$431,292	\$486,441	\$393,595	\$145,721	\$202,634	\$272,340	\$2,957,150
6010 Commissions/Lessons	\$0	\$0	\$0	\$108,054	\$14,568	\$0	\$0	\$122,622
6205 Payroll Taxes	\$73,252	\$38,063	\$41,825	\$42,083	\$13,576	\$16,605	\$23,297	\$248,701
6215 Employee Benefits	\$157,741	\$57,205	\$59,914	\$43,443	\$18,712	\$27,503	\$74,238	\$438,756
6235 Bonus	\$34,836	\$21,429	\$24,172	\$19,633	\$7,246	\$10,132	\$13,608	\$131,055
6255 401(K) Program	\$29,065	\$9,937	\$9,230	\$12,550	\$4,320	\$4,444	\$6,824	\$76,371
6257 Workers Comp Insurance	\$15,572	\$8,626	\$9,729	\$7,085	\$1,792	\$2,979	\$4,330	\$50,112
	<u>\$1,335,593</u>	<u>\$566,550</u>	<u>\$631,311</u>	<u>\$626,443</u>	<u>\$205,934</u>	<u>\$264,297</u>	<u>\$394,638</u>	<u>\$4,024,766</u>
Lessons				\$108,054	\$14,568			<u>(\$122,622)</u>
				<u>\$518,389</u>	<u>\$191,366</u>			<u>\$3,902,144</u>