GL #	Inc/Exp	Description	Decsription	Budget Comments	Calcs
4010	Income	4010 - Assessments-Resident	Assessment associated with the "operations" portion of the annual assessment accrued monthly for budgeting purposes.	Calculated as result of all other income/expense items.	
4100	Income	4100 - Capitalization Fee	Amount paid by new buyers. $2500 per unit.	New sales are 12.8/mo YTD. Will maintain 10/mo as conservative estimate.	$ 300,000
4200	Income	4200 - Late Fee	Fees collected from homeowners as a result of late assessment payments.	Averages approx. 17% of units each year. Current fee is $30. Using 4yr average.	$ 17,921
4205	Income	4205 - Interest on Assessments	Calculated interest on delinquest assessments. This is AR and not necessarily cash received when placed on the income statement. Represents a small amount of overall late fee/interest.	Recommend not placing in budget due to it being more of an AR accounting item vs. cash income. Use 4710 in future as needed.	$ -
4210	Income	4210 - Delinquent Letter	Legal fee for processing "delinquency" letters	Remove given such uncertainty and miniscule amounts	$ -
4312	Income	4312 - Attorney Fees Assessment Collection	Unpaid legal fees recovered by legal council.	Legal contract is on a contingency basis and almost nothing paid out by the WCA. Not budgeted in 2025.	$ -
4336	Income	4336 - Violation Fine Income	Represents projected (not actual) revenue from fines levied on guideline violations. Largely a function of AR rather than cash and all subject to any violations "waved" by the Board.	Based on AR nature of this item and the premise that the WCA seeks compliance not fine income, recommending no budget and place in 4710 moving forward.	$ -
4338	Income	4338 - Variance Committe	Enginneer fee paid by residents when seeking variance committee review	This is going to be allocated to 4710 - Misc moving forward. Removing GL.	$ -
4345	Income	4345 - Architectural Application Fee	Architect fee paid by residents when required by the Mod Committee.	This is going to be allocated to 4710 - Misc moving forward. Removing GL.	$ -
4347	Income	4347 - Appropriated Funds Replenishment	Portion of assessment allocated to maintaining our required appropriated (e.g. emergency) funding. Current policy is to maintain 4 months of operating expenses.	Calculated as result of all other income/expense items. Recommend removing from income and treating as expense similar to Reserve. Also recommend opening a separate account for holding.	
4506	Income	4506 - Amenity Access Income	Activity Room Rental	Moving this to 4506 (S&T Dept)	$ -
4507	Income	4507 - S&T Tennis Court Rental Income	Contractual payments from AB Tennis.	Currently $1,200 per month. Maintain this amount (Board will determine any change in early 2026)	$ 14,400
4530	Income	4530 - S&T Pool Rental - Swim Team	Contractual payments from Pipeline Swim.	Currently $1,300 per month. Maintain this amount (Board will determine any change in late 2025)	$ 15,600
4710	Income	4710 - Miscellaneous	Revenue from misc sources. Examples include fees collected from Variance or Mod Committees. Note: these items would be expenses to professional fees, for example, so a wash.	Standard Auditing would recommend not budgeting "Misc". Will use average of 2023 thru June 2025 given history on file.	$ 2,247
4800	Income	4800 - Bank Interest - Savings Income	Interest income from Operating Account. Includes savings rates (non-investment income)	Liquid cash at prevailing "checking" interest rates (currently 0.025%). Based on average annual balance of ~$750K.	$ 188
4801	Income	4801 - Bank Interest - Investment Income	Investment interest income from Operating Account. Includes cash instruments such as CDARS, CD's, etc.	Investments in cash instruments at prevailing interest rates. Based on a $500K allotment at a prevailing minimal yield of .45%. Anticipating much better yields after further consultations.	$ 2,250
5610	Expense	5610 - General Maintenance & Repairs	Specific to the Parley office space and building such as ADT, pest control, cleaning services, shredding services, AC maint & repairs, fire extinguisher inspection, other	Average of 2023 thru 2025 projected with exclusion of new GL 5615 and 5625 moving forward.	$ 2,988
5615	Expense	5615 - Cleaning Services	Cleaning service contract for Parley Office	TKOT $231/mo	$ 2,772
5625	Expense	5625 - Pest Control	Quarterly pest control service contract for Parley Office	Arrow - $42/mo +150 in additional services	$ 654
5935	Expense	5935 - Election Committee	Was "Voting Members"	Will RC expenses associated with the neighborhood VM election proxy production/mailing, VM legal training sessions and legal attendance at the annual meeting to7132 and 6160	$ -
5940	Expense	5940 - Events Committee	Was "Other Committees" - replace		$ -
TBD	Expense	TBD - Other Committees	Amounts appropriated by the Board for committee requests/needs (i.e. 2023 GAC Reception)	No expenses 2025 ytd - reducing 2025 by 50%	$ 1,500
TBD	Expense	TBD - Meeting Expense	Expenses associated with Board, VM or committee meeting administration, such as food & drink, misc supplies, etc.	Minimal amount to cover unique circumstances such as budget workshop, etc.	$ 1,000
5980	Expense	5980 - Welcome Committee	Costs to purchase items for the new resident "Welcome Bags"	Based on an average of 14 new residents/mo at $50 budget per bag	$ 8,400
6120	Expense	6120 - Audit	Contract fee for audit services	Based on fee schedule for 3-year contract period	$ 4,725

6855	Expense	6855 - Corporate Taxes	Federal taxes due	Driven by investment interest incomes - need to confirm tax rate and income source. Anticipating less than half the taxes due to lower interest income in 2025.	$ 5,000
6151	Expense	6151 - Professional Fees - Other	Reserve studies (level 3 annually, level 1 every five years - L1 coming due 2026), Mod and Variance application fees paid by residents, insurance evaluation (every 3 yrs), other	Average of 2024-2025 (est) plus upcharge for L1 reserve study (vs. L3) and 3-year insurance evaluation. Note $35K in 2025 budget (maint contractor) never materialized.	$ 14,162
6160	Expense	6160 - Legal-Corporate	Legal fees provided by Becker (general representation directed by the Board of Directors, personnel, committees, VM and Board training, CCR/Bylaws, Guidelines, sub association issues, etc.)	Governing Docs and INSG amendments ($47K, Personnel ($9.5K), Committees ($12.3K), Subs and VM matters ($13K), recordings ($1K), General legal ($55K)	$ 137,800
6161	Expense	6161 - Legal-Deed Restriction Enforcement	Going into 6162		$ -
6162	Expense	6162 - Legal Collections	Mortgage foreclosure monitoring, rent demands, bankruptcy monitoring fees, and all legal fees associated with enforcement of violations (combination of previous GPI 4077 &4074)	Average actuals from 2023-2025 (est)	$ 11,936
6164	Expense	6164 - Legal-Governing Documents	Was for amendment filing/recording fees	Remove - no actuals for 2 years (or more). Use 6160 moving forward.	$ -
6190	Expense	6190 - Misc. Administrative	Remove - all current GL needs to be RC'd to 5610		$ -
6210	Expense	6210 - Management Contract	Base fees for annual Inframark service agreement	Budgeting a 3% increase effective 7/1 2026	$ 392,464
6235	Expense	6235 - Annual Report Filing	State of FL annual report filing	Rounded up from 2025 actual	$ 70
6280	Expense	6280 - Website Administration	Web hosting & maintenance, content change requests, non-contract support, TBT support/maint contract	TBT ($691/mo), web hosting ($95/mo), domain hosting ($25), additional services not covered under contract ($900)	$ 10,357
6513	Expense	6513 - Electricity	TECO costs for pools, courts and office	2025 monthly costs running approximately +10% vs. prior year. Using projected 2025 costs + 10% for 2026	$ 63,759
6530	Expense	6530 - Onsite Office Telephone/Fax/Internet	Monthly internet, telephone & fax through Spectrum for Parley Office	Currently $396/mo. Projected 2025 +10% increase	$ 4,844
6550	Expense	6550 - Water-Sewer	BOCC water & sewer for both facilities and Parley office	Running down 34% in 2025. Consider renovations impact. Using 2025 projected +25%	$ 12,346
6570	Expense	6570 - Gas	TECO natural gas	Consistently averaging $18/mo	$ 216
6590	Expense	6590 - Trash Service	Republic Waste servicing of two dumpsters (one at each facility)	Avg $944/mo. Up notably since May. Use 2025 Projected cost, budget flat for 2026, manage costs	$ 11,328
6810	Expense	6810 - Insurance	Brown & Brown policy thru 3/20/26 - GL&Auto, Property, Umbrella, Workers Comp, Cyber, Crime and D&O, Accident	Accrue monthly GL&Auto ($4859), Property ($2538), Umbrella ($1021), Workers Comp ($42), Cyber ($263), Crime and D&O ($575), Accident ($3023). GL +15%, +5% others eff April 2026	$ 123,256
	Expense	Insurance- General Liability			
	Expense	Insurance-Property			
	Expense	Insurance-Umbrella			
	Expense	Insurance-D&O			
	Expense	Insurance-Crime			
	Expense	Insurance-W/C			
	Expense	Insurance-Accident & Health			
	Expense	Insurance - Bldrs Risk			
	Expense	Ins - Cyber 3/23/2024			
7130	Expense	7130 - Office Supplies	Office supplies (envelopes, folders, etc.)	2024-2025 to date actual monthly average of $423 - projected out for 2026	$ 5,076

7131	Expense	7131 - Office Equipment Lease/Repair	Leasing and service contracts for Parley office equipment (Great Amer, Dex), copies made on-site, postage meter, maintenance of office furnishings, projector, etc). Old GPI 4106/4017 combined.	Based on actuals for 2025 to date ($724/mo)	$ 8,688
7132	Expense	7132 - Postage and Reproduction Expense	Mailing of election materials, VM annual meetings, violation and welcome letters, annual homeowner packet mailings, including off-site printing/production costs, etc.	Average of actuals 2023-2025 todate. Adding $2K for neighborhood VM election proxy mailings	$ 24,383
7133	Expense	7133 - Office Equipment	remove	this goes to 7131 (renamed Office Eq Lease/Repair)	$ -
7212	Expense	7212 - Self-Help	Lawn maintenance and pressure washing for abandoned or foreclosed units.	There have been no actuals for years. Recommend removal and place any future expenses in 5610.	$ -
7215	Expense	7215 - Board Training	Instruction, manual and meals for new Board training sessions after elections	No actuals for at least four years now. Recommend removal and place and related costs into appropriate GL's (7130, new "Meeting Expense" GL, 6160, etc.)	$ -
7270	Expense	7270 - Community Events	Movies and concerts in the park (movie service and rental, pet waste removal services, banners/signs, etc.)	Typcially costs approx. $3K for each movie season (fall and spring). Using average of actuals 2023-2025 to date.	$ 8,757
7271	Expense	7271 - Garage Sale Expenses	Advertising and sheriff patrol for two community-wide garage sales each year (1st Sat of May and October)	Marginal expenses (<$200 per year). Recommend removing and placing all future expenses under 7270	$ -
7310	Expense	7310 - Association Membership	Sam's Club, YourCourts, Simply Voting, Zoom, Buddy Punch, Mailchimp, Quickbooks, Adobe, RedX	Maintain existing budget for 2026 anticipating further review and potential change in vendors/platforms	$ 4,488
7315	Expense	7315 - Licenses/Fees/Permits	Fire Marshall inspections, annual backflow inspections and pool permits (2 large, 2 baby pools)	Backflow inspections need to be accounted for. Maintain existing budget.	$ 1,450
7365	Expense	7365 - Write Off/Bad Dept Expense	Anticipated lost revenue from delinquent assessments for the current year	27 homeowners currently delinquent on their 2025 assessment ($11,367). Anticipate losses on 75% of outstanding amounts. Projecting similar losses in 2026.	$ 8,525
4507	Income	4507 - S&T Tennis Court Rental Income	duplicate		
4530	Income	4530 - S&T Pool Rental - Swim Team	duplicate		
4535	Income	4535 - S&T Summer Camp Programs	WCA summer camp offering located at the CW Facilities - 10 weeks June to mid-August	Estimate 35 participants for 10 wks (50/50 res/non-res), Resident rate $160/wk, non-resident $210/wk, 9 field trips with 25 participants at $35 ea.	$ 74,475
4541	Income	4541 - S&T Activity Room Rental	Fees for resident rental of the CW Activity Room	Average of actuals from 2023-2025 to date	$ 2,167
4710	Income	4710 - Miscellaneous	duplicate		
5405	Expense	5405 - S&T Pool Service Contract	Base contract service agreement (Traingle) for pool chemical maintenance	$1223 for each pool (CW and WPV) per month. Estimate +5% for 2026.	$ 30,820
5410	Expense	5410 - S&T Pool Maintenance & Repairs	Maintenance and repair to pool equipment such as pool pumps, chlorinators and heating/cooling systems	Based on actuals for 2024 thru June 2025	$ 18,821
5414	Expense	5414 - S&T Pool Supplies	Pool chemicals	Based on projected 2025 +5%	$ 49,139
5415	Expense	5415 - S&T Pool Equipment	Pool equipment such as lane ropes, safety equipment, testing kits, etc.	New line item (was incl with chems in past). No 2025 expenses - using 2024 actuals on record.	$ 2,054
5417	Expense	5417 - S&T Center Equipment	Equipment for S&T office, canaba building, activity room, rest rooms, etc.	Using 2024 thru June 2025 actuals	$ 9,230
5511	Expense	5511 - S&T Center Supplies	Janitorial supplies, office supplies, uniforms, etc. for both facilities	Using 2024 thru June 2025 actuals	$ 8,567
5576	Expense	5576 - S&T Grounds Maintenance	Landscaping services for both Facilities. Includes Red Tree annual contract ($1800) paid to CDD in June of each year.	Maintaining 2025 budget for expected landscaping improvements in 2026.	$ 10,900
5585	Expense	5585 - S&T Tennis Court Repair & Maintenance	Court maintenance and repairs	No actuals for at least three years - recommend removal and use 5611 as needed moving forward.	$ -
5586	Expense	5586 - S&T Tennis Court Equipment	Equipment and supplies specific to the courts, such as replacement nets, court brooms/roller, wind screens, etc.	Using actuals 2024-2025 to date, plus $500 for S&T committee requests for 2026	$ 2,029
5611	Expense	5611 - S&T Center Repairs & Maint	Non-reserve fund general repair and maintenance at both facilities such as A/C, doors, windows, gates, power washing, drains, fire ext inspection, etc. - EXCLUDES pool work and equipment	Using 2024-2025 to date actuals (less one-time latrine costs re-allocated to 7414)	$ 17,847
5612	Expense	5612 - Electrical//Lighting Repairs	Electrical and lighting repairs for both S&T facilities	Anticipating reduction in court lighting costs due to new installations. Based on 50% reduction in 2025 expenses.	$ 4,449

5626	Expense	5626 - S&T Center Pest Control	Quarterly pest control for both S&T centers	$156/qtr for both facilties combined, +200 for additional services	$ 824
5635	Expense	5635 - S&T Site Signs	For maintenance of marquis signs, Facilities bulletin boards and other facilities signage	$53 actual 2025 ytd. Recommend removal and use relevant GL's for these items moving forward (i.e. 5511, 7270, 5610, etc.)	$ -
6169	Expense	6169 - S&T Background Checks/Staff Development	Backround and drug screenings, new hire advertising, staff education, lifeguard certfication fees, etc.	Based on 2024-2025 to date actuals	$ 2,366
6254	Expense	6254 - S&T Center Payroll	Staffing costs for both facilities (pools and tennis courts)	Staff Supervisor, Lifeguards, Tennis Cabana attendants - excludes Summer Camp Staffing	$ 540,494
TBD	Expense	TBD - Maintenance Technician	Full time maintenance technician for all Facilities/properties - employee of Inframark	Contractual annual fee to Inframark	$ 65,000
6535	Expense	6535 - S&T Center Telephone/Fax/Internet	Monthly internet, telephone & fax through Frontier for CW and WPV S&T	CW ($573), WPV ($258) - $832/mo. Projected 2025 +10% increase	$ 10,704
7115	Expense	7115 - S&T Programs Supplies/Expenses	Swim and tennis programs supply/expense items	Actuals extremely marginal given contractor managed programming. Recommend removing and placing any future expenses into GL 5511	$ -
7120	Expense	7120 - S&T Summer Camp Programs	Costs incurred to run the CW summer camp program, including Directors, Counselors, supplies and field trips - 10 week programming	(2) Dir (11 wks, 35hrs/wk, 735hrs, $16.50/hr), (10) Counselors (5hr/day, 2500hrs, $14/hr), 9 field trips ($450 bus/$400 costs), shirts/supplies ($3K), insurance ($3.5K), payroll tax/admin (11.05%)	$ 66,485
7129	Expense	7129 - S&T USTA League Clinics	USTA League play support and insurance	No actuals in 2025. Recommend removal and no longer have WCA subsidize insurance costs for any USTA clinics or league play.	$ -
7414	Expense	7414 - S&T Capital Improvements	Non-recurring, non-Reserve funded improvements for installation, repair or replacement of S&T property/assets	Anticipate non-reserve eligible costs for WPV pool renovation (i.e. port-o-potty) and new security and access equipment at the pools. $7K for internet cable install to canaba.	$ 7,000
7745	Expense	7745 - Contingency Fund	Unbudgeted expenses not in Reserves	Use 7414 in 2026	$ -
9805	Income	9805 - Capital Reserve Contribution	The portion of the homeowner assessment necessary to fund our Capital Reserve budget to 100% of the projected costs of replacement based on each asset's useful life calculation.	Based on March 2025 Reserve Analysis plus 3% estimated inflation rate. Includes full allocation of existing interest/investment income to date.	$ 321,060
3110	Income	3110 - Reserve Interest - Savings	Interest income from Reserve Account. Includes savings rates (non-investment income)	Based on a $800KK allotment at a prevailing minimal ICS yield of .65%. Potential for better yields after further consultations.	$ 5,200
3101	Income	3101 - Reserve Interest - Investment	Investment interest income from Operating Account. Includes cash instruments such as CDARS, CD's, etc.	Investments instruments at prevailing interest rates. Based on a $500K allotment at a prevailing minimal CDAR yield of 2.5%. Potential for better yields after further consultations.	$ 12,500
7855		7855 - Reserve S&T Center	replaced with 9805		$ -
7856	Income	7856 - Reserve Insurance Deductible	Self Insurance for flood damages	This requires further evaluation. No additional allocations recommended for 2026.	$ -

Potential Adds:
New facilities check-in technology
Cleaning Services contract
Security Cameras