Fund Balance Sheet - Active Funds

Properties: Bonita Fairways Community Assn - C/O Gulf Breeze Management Svc 8910 Terrene Court, Suite 200 Bonita Springs, FL 34135

As of: 12/31/2025

Accounting Basis: Accrual

GL Account Map: Bonita Fairways

Level of Detail: Detail View

Account Number	Account Name	Operating	Reserve	Capital	Other	Total
	ASSETS					
	Cash					
1010	Operating - First Horizon Bank	301,510.37				301,510.37
1012	Operating - Valley Bank	48,835.61				48,835.61
1110	Reserves - Barrington Bank		154,854.68			154,854.68
	Total Cash	**350,345.98**	**154,854.68**	**0.00**	**0.00**	**505,200.66**
1310	A/R - Assessments	14,469.89				14,469.89
1340	Due From Operating		50,078.00			50,078.00
1420	Prepaid Insurance	65,077.47				65,077.47
1520	Utility Deposits	1,189.00				1,189.00
2012	Land - Golf Course	319,900.00				319,900.00
2014	Buildings - Golf Course	784,000.00				784,000.00
2086	Accum Depr - Golf Course	-75,384.60				-75,384.60
	TOTAL ASSETS	**1,459,597.74**	**204,932.68**	**0.00**	**0.00**	**1,664,530.42**
	LIABILITIES & CAPITAL					
	Liabilities					
3010	Accounts Payable	28,657.44				28,657.44
3040	Due To Reserves	50,078.00				50,078.00
3118	Deferred Neighborhood Fees	33,000.00				33,000.00
3120	Prepaid Owner Assessments	256,008.54				256,008.54
3149	Deferred Insurance Proceeds	52,491.49				52,491.49
4082	Loan to purchase Golf Course	914,617.14				914,617.14
4092	Loan Golf Course renovations	91,052.06				91,052.06
	Total Liabilities	**1,425,904.67**	**0.00**	**0.00**	**0.00**	**1,425,904.67**
	Capital					
5300	Reserves - Pooled		200,457.03			200,457.03
5490	Reserves -Unallocated Interest		4,475.65			4,475.65

Fund Balance Sheet - Active Funds

Account Number	Account Name	Operating	Reserve	Capital	Other	Total
	Calculated Retained Earnings	231,713.58	0.00	0.00	0.00	231,713.58
	Calculated Prior Years Retained Earnings	-198,020.51	0.00	0.00	0.00	-198,020.51
	Total Capital	**33,693.07**	**204,932.68**	**0.00**	**0.00**	**238,625.75**
	TOTAL LIABILITIES & CAPITAL	**1,459,597.74**	**204,932.68**	**0.00**	**0.00**	**1,664,530.42**

Condensed Income Statement

Properties: Bonita Fairways Community Assn - C/O Gulf Breeze Management Svc 8910 Terrene Court, Suite 200 Bonita Springs, FL 34135
As of: Dec 2025
Accounting Basis: Accrual
Fund Type: Operating
GL Account Map: Bonita Fairways
Level of Detail: Detail View

Account Number	Account Name	MTD Actual	MTD Budget	MTD $ Var.	YTD Actual	YTD Budget	YTD $ Var.	Annual Budget
	Income							
6010	Owner Maintenance Income	48,820.33	48,833.33	-13.00	613,991.31	586,000.00	27,991.31	586,000.00
6020	Reserve Assessment Income	0.00	0.00	0.00	103,806.00	100,000.00	3,806.00	100,000.00
6035	Capital Contributions	10,000.00	0.00	10,000.00	97,500.00	0.00	97,500.00	0.00
6040	Late Charges	53.00	0.00	53.00	4,371.42	0.00	4,371.42	0.00
6090	Clubhouse Income	410.00	0.00	410.00	1,840.00	0.00	1,840.00	0.00
6096	Reserve Dbl Lot	0.00	0.00	0.00	438.00	0.00	438.00	0.00
6097	Maint Dbl Lot	0.00	0.00	0.00	2,562.00	0.00	2,562.00	0.00
6210	ICC Fee	475.00	0.00	475.00	14,725.00	0.00	14,725.00	0.00
6250	Golf Course Income	56,000.00	40,583.33	15,416.67	486,000.00	487,000.00	-1,000.00	487,000.00
6290	Miscellaneous Income	0.00	9,416.66	-9,416.66	2,144.93	113,000.00	-110,855.07	113,000.00
	Total Operating Income	**115,758.33**	**98,833.32**	**16,925.01**	**1,327,378.66**	**1,286,000.00**	**41,378.66**	**1,286,000.00**
	Expense							
7000	**General & Administrative**							
7010	Legal	1,500.00	416.66	-1,083.34	2,125.37	5,000.00	2,874.63	5,000.00
7020	Filing Fees - State of Florida	0.00	5.08	5.08	61.25	61.00	-0.25	61.00
7030	Accounting Fees	0.00	20.83	20.83	5,665.00	250.00	-5,415.00	250.00
7050	Management Fees	833.34	833.33	-0.01	10,000.08	10,000.00	-0.08	10,000.00
7060	Professional Fees	0.00	24.16	24.16	1,540.00	290.00	-1,250.00	290.00
7070	Miscellaneous Bank Charges	0.00	0.00	0.00	2,435.77	0.00	-2,435.77	0.00
7086	Depreciation Golf Course	0.00	1,250.00	1,250.00	0.00	15,000.00	15,000.00	15,000.00
7140	Office Expense	550.00	550.00	0.00	6,600.00	6,600.00	0.00	6,600.00
7160	Office Equipment Rental	0.00	4,166.66	4,166.66	0.00	50,000.00	50,000.00	50,000.00
7170	Misc Administrative Expense	57.56	541.66	484.10	6,715.43	6,500.00	-215.43	6,500.00
7180	Salary & Benefits	12,803.65	7,500.00	-5,303.65	104,041.76	90,000.00	-14,041.76	90,000.00
7184	Security Sheriff	1,228.00	1,333.33	105.33	46,828.31	16,000.00	-30,828.31	16,000.00

Condensed Income Statement

Account Number	Account Name	MTD Actual	MTD Budget	MTD $ Var.	YTD Actual	YTD Budget	YTD $ Var.	Annual Budget
7195	Bad Debt Expense	0.00	0.00	0.00	3,646.09	0.00	-3,646.09	0.00
7200	Golf Course Loan Interest	4,164.59	10,000.00	5,835.41	50,268.55	120,000.00	69,731.45	120,000.00
7210	Website Expense	0.00	116.66	116.66	1,800.00	1,400.00	-400.00	1,400.00
	Total General & Administrative	**21,137.14**	**26,758.37**	**5,621.23**	**241,727.61**	**321,101.00**	**79,373.39**	**321,101.00**
7500	**Insurance**							
7510	Insurance - General Liability	7,230.83	15,050.16	7,819.33	93,780.73	180,602.00	86,821.27	180,602.00
	Total Insurance	**7,230.83**	**15,050.16**	**7,819.33**	**93,780.73**	**180,602.00**	**86,821.27**	**180,602.00**
7600	**Utilities**							
7630	Sewer & Water	958.00	833.33	-124.67	9,241.75	10,000.00	758.25	10,000.00
7640	Electricity	4,773.10	5,000.00	226.90	55,057.12	60,000.00	4,942.88	60,000.00
7650	Telephone	871.31	833.33	-37.98	8,503.44	10,000.00	1,496.56	10,000.00
7660	Trash Removal	251.76	333.33	81.57	2,645.80	4,000.00	1,354.20	4,000.00
7670	Cable TV	1,375.20	458.33	-916.87	9,063.65	5,500.00	-3,563.65	5,500.00
	Total Utilities	**8,229.37**	**7,458.32**	**-771.05**	**84,511.76**	**89,500.00**	**4,988.24**	**89,500.00**
7799	**Amenities Canter**							
7810	Amenities Center Repair	109.00	833.33	724.33	35,803.37	10,000.00	-25,803.37	10,000.00
7820	Amenities Center Supplies	15.97	666.66	650.69	7,209.44	8,000.00	790.56	8,000.00
8010	Pool/Spa Maintenance Contract	1,250.00	1,500.00	250.00	15,000.00	18,000.00	3,000.00	18,000.00
8020	Pool/Spa Repairs	263.00	416.66	153.66	6,365.00	5,000.00	-1,365.00	5,000.00
8030	Pool/Spa Permits	0.00	33.33	33.33	1,310.00	400.00	-910.00	400.00
8050	Fitness Room Services	0.00	0.00	0.00	266.25	0.00	-266.25	0.00
8066	Tennis Court Repair	0.00	45.83	45.83	429.20	550.00	120.80	550.00
8090	Misc Pool/Spa Expense	0.00	0.00	0.00	250.00	0.00	-250.00	0.00
8093	Holiday Lighting & Decorations	0.00	833.33	833.33	15,650.80	10,000.00	-5,650.80	10,000.00
	Total Amenities Canter	**1,637.97**	**4,329.14**	**2,691.17**	**82,284.06**	**51,950.00**	**-30,334.06**	**51,950.00**
8100	**Maintenance**							
8110	Building Repair	6,541.09	8,333.33	1,792.24	81,047.57	100,000.00	18,952.43	100,000.00
8140	Pressure Washing	0.00	250.00	250.00	0.00	3,000.00	3,000.00	3,000.00
8150	Elevator Repair	0.00	125.00	125.00	5,225.36	1,500.00	-3,725.36	1,500.00
8160	Elevator Inspection & Permit	0.00	20.41	20.41	75.00	245.00	170.00	245.00
8180	Fire Equipment	37,812.32	833.33	-36,978.99	50,234.38	10,000.00	-40,234.38	10,000.00
8190	Gates Expense	5,876.76	833.33	-5,043.43	10,438.82	10,000.00	-438.82	10,000.00

Condensed Income Statement

Account Number	Account Name	MTD Actual	MTD Budget	MTD $ Var.	YTD Actual	YTD Budget	YTD $ Var.	Annual Budget
8192	Gate Data Maintenance	8,674.74	750.00	-7,924.74	40,182.30	9,000.00	-31,182.30	9,000.00
8200	Fountain Maintenance	859.50	83.33	-776.17	859.50	1,000.00	140.50	1,000.00
8230	Janitorial Services	3,113.55	4,166.66	1,053.11	42,473.14	50,000.00	7,526.86	50,000.00
8290	Misc Maintenance Expense	655.65	41.83	-613.82	22,707.76	502.00	-22,205.76	502.00
8292	Surface Water Management	0.00	250.00	250.00	1,650.00	3,000.00	1,350.00	3,000.00
	Total Maintenance	**63,533.61**	**15,687.22**	**-47,846.39**	**254,893.83**	**188,247.00**	**-66,646.83**	**188,247.00**
8305	**Landscaping & Grounds**							
8310	Landscape Maintenance Contract	4,504.00	5,833.33	1,329.33	54,048.00	70,000.00	15,952.00	70,000.00
8320	Plants/Shrubs/Sod	431.75	2,916.66	2,484.91	25,873.50	35,000.00	9,126.50	35,000.00
8330	Mulch	8,137.50	666.66	-7,470.84	8,137.50	8,000.00	-137.50	8,000.00
8350	Irrigation Repairs	828.00	500.00	-328.00	4,147.00	6,000.00	1,853.00	6,000.00
8410	Tree Trimming	0.00	1,250.00	1,250.00	14,475.00	15,000.00	525.00	15,000.00
	Total Landscaping & Grounds	**13,901.25**	**11,166.65**	**-2,734.60**	**106,681.00**	**134,000.00**	**27,319.00**	**134,000.00**
8500	**Pest Control**							
8520	Building Pest Control	0.00	1,666.66	1,666.66	7,220.00	20,000.00	12,780.00	20,000.00
8550	Exterior Pest Control	0.00	83.33	83.33	34,900.00	1,000.00	-33,900.00	1,000.00
	Total Pest Control	**0.00**	**1,749.99**	**1,749.99**	**42,120.00**	**21,000.00**	**-21,120.00**	**21,000.00**
8600	**Other**							
8890	Miscellaneous/Contingency	14,297.12	16,633.33	2,336.21	89,434.97	199,600.00	110,165.03	199,600.00
8900	Prior Year (Surplus)/Deficit	0.00	0.00	0.00	75.12	0.00	-75.12	0.00
	Total Other	**14,297.12**	**16,633.33**	**2,336.21**	**89,510.09**	**199,600.00**	**110,089.91**	**199,600.00**
9000	**Reserve Contributions**							
9300	Reserves - Pooled	0.00	0.00	0.00	100,156.00	100,000.00	-156.00	100,000.00
	Total Reserve Contributions	**0.00**	**0.00**	**0.00**	**100,156.00**	**100,000.00**	**-156.00**	**100,000.00**
	Total Operating Expense	**129,967.29**	**98,833.18**	**-31,134.11**	**1,095,665.08**	**1,286,000.00**	**190,334.92**	**1,286,000.00**
	Total Operating Income	115,758.33	98,833.32	16,925.01	1,327,378.66	1,286,000.00	41,378.66	1,286,000.00
	Total Operating Expense	129,967.29	98,833.18	-31,134.11	1,095,665.08	1,286,000.00	190,334.92	1,286,000.00
	NOI - Net Operating Income	**-14,208.96**	**0.14**	**-14,209.10**	**231,713.58**	**0.00**	**231,713.58**	**0.00**
	Total Income	115,758.33	98,833.32	16,925.01	1,327,378.66	1,286,000.00	41,378.66	1,286,000.00
	Total Expense	129,967.29	98,833.18	-31,134.11	1,095,665.08	1,286,000.00	190,334.92	1,286,000.00

Condensed Income Statement

Account Number	Account Name	MTD Actual	MTD Budget	MTD $ Var.	YTD Actual	YTD Budget	YTD $ Var.	Annual Budget
	Net Income	-14,208.96	0.14	-14,209.10	231,713.58	0.00	231,713.58	0.00