

Fund Balance Sheet

Properties: Calais At Pelican Bay Condominium Association, Inc. - 7000-7056 Pelican Bay Blvd. Naples, FL 34108

As of: 12/31/2025

Accounting Basis: Accrual

GL Account Map: Calais at Pelican Bay Condo Assoc., Inc.

Level of Detail: Detail View

Account Number	Account Name	Operating	Reserve	Total
ASSETS				
Cash				
100	Petty Cash	100.00		100.00
101	Operating Bank	349,974.12		349,974.12
107	Operating Account - ICS	76,077.93		76,077.93
160	Reserve Account - First Horizon M/M		267,806.77	267,806.77
170	Reserve Account - Morgan Stanley		10,644.54	10,644.54
	Total Cash	426,152.05	278,451.31	704,603.36
111	A/R Maintenance	6,946.28		6,946.28
130	Prepaid Insurance	434,705.07		434,705.07
135	Prepaid Expenses	21,520.99		21,520.99
137-2	Due from Reserve	150,000.00		150,000.00
	TOTAL ASSETS	1,039,324.39	278,451.31	1,317,775.70
LIABILITIES & CAPITAL				
Liabilities				
200	Accounts Payables	-86,223.57		-86,223.57
201	Accrued Expenses	3,605.34		3,605.34
203	Accounts Payable - Reserve		360,871.00	360,871.00
205	Income Tax Payable	2,655.00		2,655.00
215	Prepaid Member Fees	364,690.00		364,690.00
216	ARC Deposits	600.00		600.00
228	Due To Operating		150,000.00	150,000.00
235-0	Deferred Insurance Claim	154,754.62		154,754.62
235-5	Deferred Special Assessment	20,295.00		20,295.00
242	Insurance Financing	171,932.42		171,932.42
260	Social Committee Funds	3.27		3.27
260-1	Pelican Bay Foundation	1,647.50		1,647.50
260-4	Line of Credit Loan	150,000.00		150,000.00
260-5	Line of Credit-Reserve		300,000.00	300,000.00
300	Deferred Reserve Revenue		-417,802.89	-417,802.89
375	Reserve Interest		14,001.20	14,001.20
	Total Liabilities	783,959.58	407,069.31	1,191,028.89
Capital				
390	Fund Balance	178,076.44		178,076.44
391	Prior Year adjustment	-1,499.71		-1,499.71
	Calculated Retained Earnings	-47,329.92	-2,500.00	-49,829.92

Fund Balance Sheet

Account Number	Account Name	Operating	Reserve	Total
	Calculated Prior Years Retained Earnings	0.00	0.00	0.00
	Total Capital	129,246.81	-2,500.00	126,746.81
	TOTAL LIABILITIES & CAPITAL	913,206.39	404,569.31	1,317,775.70

Annual Budget - Comparative

Properties: Calais At Pelican Bay Condominium Association, Inc. - 7000-7056 Pelican Bay Blvd. Naples, FL 34108

As of: Dec 2025

Additional Account Types: None

Accounting Basis: Accrual

GL Account Map: Calais at Pelican Bay Condo Assoc., Inc.

Level of Detail: Detail View

Account Number	Account Name	MTD Actual	MTD Budget	MTD \$ Var.	YTD Actual	YTD Budget	YTD \$ Var.	Annual Budget
Income								
411	Maintenance Assessment	112,199.34	112,199.41	-0.07	1,009,794.00	1,009,794.77	-0.77	1,346,393.00
412	Reserve Revenue	0.00	0.00	0.00	1,767,510.25	0.00	1,767,510.25	262,000.00
413-9	SIRS Reserve Revenue	0.00	0.00	0.00	0.00	0.00	0.00	655,000.00
415-2	Special Assessment	26,840.00	0.00	26,840.00	28,215.00	0.00	28,215.00	0.00
417	Owner Late Fees & Interest	134.87	0.00	134.87	1,068.71	0.00	1,068.71	0.00
418	Legal Fees Charged to Owners	0.00	0.00	0.00	700.00	0.00	700.00	0.00
471	Application Fees	750.00	0.00	750.00	2,100.00	0.00	2,100.00	0.00
491	Operating Interest	3.72	0.00	3.72	112.06	0.00	112.06	0.00
492	Reserve Interest	773.96	0.00	773.96	3,831.06	0.00	3,831.06	0.00
Total Operating Income		140,701.89	112,199.41	28,502.48	2,813,331.08	1,009,794.77	1,803,536.31	2,263,393.00
Expense								
501 UTILITY EXPENSES								
500	Electricity	1,596.19	1,812.83	216.64	16,520.82	16,315.51	-205.31	21,754.00
504	Water / Sewer	7,417.69	6,666.66	-751.03	70,980.94	60,000.02	-10,980.92	80,000.00
508	Refuse/Recycling	1,676.77	1,166.66	-510.11	12,392.83	10,500.02	-1,892.81	14,000.00
510	Telephone and Cable	0.00	300.00	300.00	4,170.62	2,700.00	-1,470.62	3,600.00
511	Cell Phone	51.48	83.33	31.85	462.67	750.01	287.34	1,000.00
Total UTILITY EXPENSES		10,742.13	10,029.48	-712.65	104,527.88	90,265.56	-14,262.32	120,354.00
601 BUILDING EXPENSES								
600	Building Maintenance	2,061.27	5,666.66	3,605.39	48,706.74	51,000.02	2,293.28	68,000.00
601-1	Roof Repairs	0.00	208.33	208.33	0.00	1,875.01	1,875.01	2,500.00
608	Exercise Room	0.00	41.66	41.66	0.00	375.02	375.02	500.00
611	Janitorial/Building Supplies	245.29	583.33	338.04	4,944.57	5,250.01	305.44	7,000.00
640	Elevator	1,469.69	1,583.33	113.64	13,872.21	14,250.01	377.80	19,000.00
650	Emergency Systems/Fire Equip	478.01	1,333.33	855.32	21,328.73	12,000.01	-9,328.72	16,000.00
660	Pool Maintenance	170.00	750.00	580.00	13,035.85	6,750.00	-6,285.85	9,000.00

Annual Budget - Comparative

Account Number	Account Name	MTD Actual	MTD Budget	MTD \$ Var.	YTD Actual	YTD Budget	YTD \$ Var.	Annual Budget
662-1	Pool Heat (Propane)	2,005.51	400.00	-1,605.51	5,434.51	3,600.00	-1,834.51	4,800.00
	Total BUILDING EXPENSES	6,429.77	10,566.64	4,136.87	107,322.61	95,100.08	-12,222.53	126,800.00
701	GROUPS EXPENSES							
700	Landscape - Contract	4,200.00	4,200.00	0.00	47,000.00	37,800.00	-9,200.00	50,400.00
702	Fertilization/Exterminator	981.00	1,650.00	669.00	6,452.37	14,850.00	8,397.63	19,800.00
703	Plant Replacement	574.07	2,291.66	1,717.59	20,782.73	20,625.02	-157.71	27,500.00
706	Mulch/Rock/Sod	5,618.00	1,166.66	-4,451.34	28,833.00	10,500.02	-18,332.98	14,000.00
708	Sprinkler System	750.00	1,000.00	250.00	7,772.00	9,000.00	1,228.00	12,000.00
710	Tree Trimming	0.00	2,445.83	2,445.83	38,832.00	22,012.51	-16,819.49	29,350.00
719	Lake Maintenance	0.00	250.00	250.00	1,274.00	2,250.00	976.00	3,000.00
720	Fountain Maintenance	385.19	83.33	-301.86	385.19	750.01	364.82	1,000.00
734	Holiday Decor	4,240.00	750.00	-3,490.00	8,480.00	6,750.00	-1,730.00	9,000.00
	Total GROUPS EXPENSES	16,748.26	13,837.48	-2,910.78	159,811.29	124,537.56	-35,273.73	166,050.00
801	ADMINISTRATIVE EXPENSES							
800	Management Fees	2,232.56	2,182.33	-50.23	20,093.04	19,641.01	-452.03	26,188.00
801-2	On-Site Wages-Payroll Expense	17,978.31	18,668.83	690.52	166,614.35	168,019.51	1,405.16	224,026.00
805	Office Expense	1,389.38	583.33	-806.05	6,345.58	5,250.01	-1,095.57	7,000.00
810	Admin-Applications	525.00	125.00	-400.00	1,425.00	1,125.00	-300.00	1,500.00
811	Social Activities	0.00	41.66	41.66	0.00	375.02	375.02	500.00
812	Legal	0.00	833.33	833.33	1,145.00	7,500.01	6,355.01	10,000.00
813	Accounting	0.00	0.00	0.00	8,717.92	9,600.00	882.08	9,600.00
814	Consulting Fees	0.00	250.00	250.00	1,200.00	2,250.00	1,050.00	3,000.00
820	Fees to Division	524.00	0.00	-524.00	599.00	75.00	-524.00	600.00
825	Licenses	173.02	0.00	-173.02	998.02	775.00	-223.02	775.00
835	Insurance - Package	55,069.31	54,166.66	-902.65	499,618.04	487,500.02	-12,118.02	650,000.00
840-0	Loan Interest - LOC	6,500.00	0.00	-6,500.00	10,848.96	0.00	-10,848.96	0.00
850-1	Pelican Bay Foundation	0.00	0.00	0.00	53.00	0.00	-53.00	0.00
	Total ADMINISTRATIVE EXPENSES	84,391.58	76,851.14	-7,540.44	717,657.91	702,110.58	-15,547.33	933,189.00
910	RESERVE EXPENSE							
900	Reserve Expense	2,500.00	0.00	-2,500.00	1,770,010.25	0.00	-1,770,010.25	262,000.00
900-1	SIRS Reserve Expenses	0.00	0.00	0.00	0.00	0.00	0.00	655,000.00