

**Indian River Club Association, Inc.  
Board Adopted Budget 2026**

ACCT#	DESCRIPTION	YEAR 2025 ADPTED ANNUAL	YEAR 2026 ADOPTED ANNUAL	ACCT#	DESCRIPTION	YEAR 2025 ADOPTED ANNUAL	YEAR 2026 ADOPTED ANNUAL
<b>INCOME</b>				<b>GROUND'S /BUILDING MAINTENANCE</b>			
				5301	UNIT PROPERTY LOSSES	\$1,000	\$2,000.00
				5805	MAINTENANCE/CLEANING PERSON	\$42,000.00	\$44,000.00
4010	ASSESSMENTS	\$839,398.00	\$839,398.00	7103	ELEVATOR CONTRACT	\$11,520.00	\$11,700.00
4015	LATE CHARGES/INTEREST	\$0.00	\$0.00	7104	ELEVATOR INSPECTION	\$225.00	\$225.00
4080	INTEREST/CHECKING	\$0.00	\$0.00	7105	ELEVATOR REPAIRS/PERMITS	\$1,000.00	\$1,000.00
4085	INTEREST RESERVE ACCOUNT	\$4,500.00	\$4,000.00	7106	CONCRETE SLAB EVALUATION	\$0.00	\$0.00
4090	INTEREST	-\$4,500.00	-\$4,000.00	7150	FACILITY MAINTENANCE	\$7,000.00	\$10,000.00
4950	MISC INCOME	<u>\$0.00</u>	<u>\$2,000.00</u>	7220	BUILDING CLEANING PERSON	\$0.00	\$0.00
	<b>TOTAL REVENUES</b>	<b>\$839,398.00</b>	<b>\$841,398.00</b>	7250	FIRE EXTINGUISHER/ALARM SYSTEM	\$2,000.00	\$8,000.00
<b>EXPENSES</b>				7260	PREVENTATIVE MAINTENANCE - AC/PLUMBING	\$2,500.00	\$3,000.00
<b>ADMINISTRATIVE</b>				7270	SECURITY CAMERAS	\$2,000.00	\$28,000.00
				7450	SHRUBS/TREES NOTE: AMT BUDGETED COVERS	\$32,000	\$35,000.00
5001	BOOKKEEPING SERVICES	\$3,300.00	\$3,600.00	7470	LAWN CONTRACT ACCOUNTS 7450 7470 7520	\$0.00	\$0.00
5002	ADMINISTRATIVE ASSISTANT	\$9,000.00	\$9,000.00	7520	TREE TRIMMING AND 7550	\$0.00	\$0.00
5012	INSURANCE	\$165,000.00	\$83,952.00	7550	LAWN FERTILIZER & INSECT EXT. CONTROL	\$0.00	\$1,200.00
5020	CAPITAL RESERVE AC	\$3,000.00	\$3,000.00	7660	IRRIGATION	\$0.00	\$500.00
5800	OFFICE/POSTAGE/MISC	<u>\$4,000.00</u>	<u>\$4,000.00</u>	7680	EXTERIOR PEST CONTROL	<u>\$1,500.00</u>	<u>\$1,500.00</u>
	<b>TOTAL ADMINISTRATIVE</b>	<b>\$184,300.00</b>	<b>\$103,552.00</b>		<b>TOTAL GROUND'S/BUILDING MAINTENANCE</b>	<b>\$102,745.00</b>	<b>\$146,125.00</b>
<b>TAXES/FEES</b>				<b>RECREATION</b>			
5005	MANAGEMENT FEE	\$13,000.00	\$13,000.00	7300	SUBMERGED LAND LEASE	\$0.00	\$300.00
5550	DIVISION FEES	\$400.00	\$400.00	7600	FITNESS EQUIPMENT	\$1,000.00	\$1,000.00
5910	INCOME TAX	\$1,400.00	\$4,500.00	7690	TENNIS COURT MAINTENANCE	\$250.00	\$250.00
5915	ESTIMATED TAXES	\$600.00	\$4,700.00	7715	POOL CONTRACT/SUPPLIES	\$14,500.00	\$15,000.00
5950	CORPORATE REPORT	\$175.00	\$175.00	7725	POOL PERMIT	\$150.00	\$150.00
6600	PAYROLL EXPENSES	<u>\$1,000.00</u>	<u>\$1,000.00</u>	7820	DOCK MAINTENANCE	<u>\$2,000.00</u>	<u>\$2,000.00</u>
	<b>TOTAL TAXES &amp; FEES</b>	<b>\$16,575.00</b>	<b>\$23,775.00</b>		<b>TOTAL RECREATION</b>	<b>\$17,900.00</b>	<b>\$18,700.00</b>
<b>PROFESSIONAL SERVICES</b>				<b>UTILITIES</b>			
5015	RESERVE FUND ANALYSIS UPDATE	\$1,200.00	\$1,200.00	8100	ELECTRIC	\$18,000.00	\$19,000.00
5110	CPA	\$3,500.00	\$6,700.00	8150	CABLE TV	\$70,000.00	\$75,000.00
5114	CONSULTING	\$6,000.00	\$6,000.00	8300	TELEPHONE & INTERNET	\$2,400.00	\$2,400.00
5115	LEGAL	\$5,000.00	\$5,000.00	8301	WEB SITE	\$0.00	\$300.00
5116	LEGAL UPDATE ASSOCIATION DOCUMENTS	\$0.00	\$0.00	8400	TRASH	\$21,000.00	\$22,000.00
5310	VALUE INSURANCE APPRAISAL	<u>\$0.00</u>	<u>\$0.00</u>	8500	WATER/SEWAGE	<u>\$70,000.00</u>	<u>\$72,000.00</u>
	<b>TOTAL PROFESSIONAL SERVICES</b>	<b>\$15,700.00</b>	<b>\$18,900.00</b>		<b>TOTAL UTILITIES</b>	<b>\$181,400.00</b>	<b>\$190,700.00</b>
<b>TOTAL EXPENSES</b>						<b>\$518,620.00</b>	<b>\$501,752.00</b>

**ENSES LESS RESERVES**

Total Expenses Less Reserves	\$518,170.00	\$501,752.00
Reserves for Non Covered Insurance Items	\$15,000.00	\$15,000.00
<u>Cash Flow or Pooling of Reserves Method Trad.</u>	\$306,228.00	\$200,350.00
<u>Cash Flow or Pooling of Reserves Method SIRS</u>	<u>\$0.00</u>	<u>\$122,296.00</u>
<b>Total (Attachment A)</b>	<b>\$839,398.00</b>	<b>\$839,398.00</b>