

Windward at Islands at Doral Neighborhood Association  
2026 APPROVED Operating Budget  
January 1, 2026 - December 31, 2026

| ACCOUNT                          |                                                   | 2025 APPROVED BUDGET |                     | AS OF OCTOBER 30, 2025 |                  |                     | 2026 APPROVED BUDGET |                     |
|----------------------------------|---------------------------------------------------|----------------------|---------------------|------------------------|------------------|---------------------|----------------------|---------------------|
| GL Acc                           | REVENUE                                           | Monthly              | Annual              | YTD                    | Monthly          | Annual              | Monthly              | Annual              |
| 5020                             | Owner Assessments                                 | 50,094.43            | 601,133.11          | \$500,927.70           | 50,092.77        | 601,113.24          | 49,130.44            | 589,565.25          |
| 5030                             | Reserve Income                                    | 36,355.58            | 436,300.00          | \$363,572.30           | 36,357.23        | 436,286.76          | 44,108.50            | 529,302.00          |
| 5040                             | Late Fee Income                                   | 1,000.00             | 12,000.00           | \$4,400.00             | 440.00           | 5,280.00            | 250.00               | 3,000.00            |
| 5060                             | Resale Contribution                               | 3,500.00             | 42,000.00           | \$16,000.00            | 1,600.00         | 19,200.00           | 2,000.00             | 24,000.00           |
| 5080                             | Reserve Interest                                  | 3,333.33             | 40,000.00           | \$53,518.27            | 5,351.83         | 64,221.92           | 5,833.33             | 70,000.00           |
| 03025/5095                       | Miscellaneous Income                              | 1,000.00             | 12,000.00           | \$150.00               | 15.00            | 180.00              | 833.33               | 10,000.00           |
| <b>TOTAL REVENUE</b>             |                                                   | <b>95,283.33</b>     | <b>1,143,400.00</b> | <b>938,568.27</b>      | <b>93,856.83</b> | <b>1,126,281.92</b> | <b>102,155.60</b>    | <b>1,225,867.25</b> |
| GL Acc                           | EXPENSES                                          | Monthly              | Annual              | AS OF OCTOBER 30, 2025 | Monthly Avg      | Annual Avg          | Monthly              | Annual              |
| <b>ADMINISTRATIVE</b>            |                                                   |                      |                     |                        |                  |                     |                      |                     |
| 6020                             | Accounting Fees                                   | \$500.00             | 6,000.00            | \$5,000.00             | 500.00           | 6,000.00            | 500.00               | 6,000.00            |
| 6025                             | Website                                           | 26.10                | 400.00              | \$0.00                 | 0.00             | 0.00                | 33.33                | 400.00              |
| 6030                             | Bad Debts                                         | 416.67               | 5,000.00            | \$0.00                 | 0.00             | 0.00                | 416.67               | 5,000.00            |
| 6040                             | Bank Charges                                      | 33.70                | 500.00              | \$974.00               | 97.40            | 1,168.80            | 41.67                | 500.00              |
| 6050                             | Legal Fees                                        | 39.50                | 500.00              | \$7,024.00             | 702.40           | 8,428.80            | 166.67               | 2,000.00            |
| 6060                             | Filing Fees (Corporate)                           | 6.13                 | 100.00              | \$61.25                | 6.13             | 73.50               | 5.10                 | 61.25               |
| 6065                             | Payment Coupons                                   | 125.00               | 1,500.00            | \$0.00                 | 0.00             | 0.00                | 0.00                 | 0.00                |
| 6070                             | Postage and Printing                              | 58.20                | 700.00              | \$377.66               | 37.77            | 453.19              | 58.33                | 700.00              |
| 6080                             | Taxes Licenses & Permits                          | 93.29                | 1,200.00            | \$3,056.50             | 305.65           | 3,667.80            | 83.33                | 1,000.00            |
| <b>TOTAL ADMINISTRATIVE</b>      |                                                   | <b>1,298.57</b>      | <b>15,900.00</b>    | <b>16,493.41</b>       | <b>1,649.34</b>  | <b>19,792.09</b>    | <b>1,305.10</b>      | <b>15,661.25</b>    |
| <b>INSURANCE</b>                 |                                                   |                      |                     |                        |                  |                     |                      |                     |
| 6105                             | Insurance Finance Fee                             | 111.94               | 1,400.00            | \$4.00                 | 0.40             | 4.80                | 0.00                 | 0.00                |
| 6110                             | GL / D&O / Fidelity Comm. Package                 | 1,395.50             | 16,800.00           | \$17,602.48            | 1,760.25         | 21,122.98           | 1,916.67             | 23,000.00           |
| 6130                             | Insurance Appraisal                               | 0.00                 | 0.00                | \$900.00               | 90.00            | 1,080.00            | 0.00                 | 0.00                |
| <b>TOTAL INSURANCE</b>           |                                                   | <b>1,507.44</b>      | <b>18,200.00</b>    | <b>18,506.48</b>       | <b>1,850.65</b>  | <b>22,207.78</b>    | <b>1,916.67</b>      | <b>23,000.00</b>    |
| <b>UTILITIES</b>                 |                                                   |                      |                     |                        |                  |                     |                      |                     |
| 6140                             | Electricity                                       | 2,912.87             | 35,000.00           | \$33,635.36            | 3,363.54         | 40,362.43           | 3,250.00             | 39,000.00           |
| 6150                             | Water & Sewer                                     | 305.28               | 3,700.00            | \$4,050.66             | 405.07           | 4,860.79            | 375.00               | 4,500.00            |
| 6160                             | Telephone Expenses                                | 0.00                 | 0.00                | \$0.00                 | 0.00             | 0.00                | 0.00                 | 0.00                |
| <b>TOTAL UTILITIES</b>           |                                                   | <b>3,218.14</b>      | <b>38,700.00</b>    | <b>37,686.02</b>       | <b>3,768.60</b>  | <b>45,223.22</b>    | <b>3,625.00</b>      | <b>43,500.00</b>    |
| <b>CONTRACTS</b>                 |                                                   |                      |                     |                        |                  |                     |                      |                     |
| 6175                             | Internet & Video                                  | 259.81               | 3,200.00            | \$2,654.96             | 265.50           | 3,185.95            | 266.67               | 3,200.00            |
| 6180                             | Alarm Services                                    | 5,992.00             | 72,000.00           | \$60,534.18            | 6,053.42         | 72,641.02           | 6,000.00             | 72,000.00           |
| 6200                             | Janitorial Contract                               | 3,657.47             | 43,900.00           | \$36,574.70            | 3,657.47         | 43,889.64           | 3,804.67             | 45,656.00           |
| 6210                             | Lawn Maintenance Contract                         | 3,937.92             | 47,300.00           | \$41,472.00            | 4,147.20         | 49,766.40           | 4,099.33             | 49,192.00           |
| 6215                             | Sprinkler Contract (System Maint - EzBreezy)      | 315.00               | 3,800.00            | \$3,000.00             | 300.00           | 3,600.00            | 329.33               | 3,952.00            |
| 6220                             | Management Services                               | 3,675.00             | 44,100.00           | \$36,450.00            | 3,645.00         | 43,740.00           | 3,822.00             | 45,864.00           |
| 6225                             | Fertilization                                     | 519.75               | 6,300.00            | \$0.00                 | 0.00             | 0.00                | 525.00               | 6,300.00            |
| 6230                             | Security services                                 | 18,750.00            | 225,000.00          | \$197,017.73           | 19,701.77        | 236,421.28          | 19,415.83            | 232,990.00          |
| 6235                             | Rodent (Pest) Control                             | 408.33               | 4,900.00            | \$3,700.00             | 370.00           | 4,440.00            | 408.33               | 4,900.00            |
| 6240                             | Trash Removal (Landscaping Palm Pickup - My Lawn) | 200.00               | 2,400.00            | \$4,600.00             | 460.00           | 5,520.00            | 439.17               | 5,270.00            |
| 6245                             | Pool Service                                      | 560.00               | 6,800.00            | \$5,750.00             | 575.00           | 6,900.00            | 580.00               | 7,080.00            |
| 6246                             | Security Cameras (JWB)                            | 152.65               | 1,900.00            | \$5,771.20             | 577.12           | 6,925.44            | 158.33               | 1,900.00            |
| <b>Total Contracts</b>           |                                                   | <b>38,427.93</b>     | <b>461,600.00</b>   | <b>397,524.77</b>      | <b>39,752.48</b> | <b>477,029.72</b>   | <b>39,858.67</b>     | <b>478,304.00</b>   |
| <b>REPAIRS/MAINTENANCE</b>       |                                                   |                      |                     |                        |                  |                     |                      |                     |
| 6252                             | R&M Guardhouse ( SOS)                             | 406.85               | 4,900.00            | \$3,160.00             | 316.00           | 3,792.00            | 416.67               | 5,000.00            |
| 6255                             | R&M Pressure Cleaning                             | 0.00                 | 0.00                | \$0.00                 | 0.00             | 0.00                | 0.00                 | 0.00                |
| 6260                             | R&M Security Gates                                | 313.60               | 3,800.00            | \$3,680.28             | 368.03           | 4,416.34            | 316.67               | 3,800.00            |
| 6262                             | Community Improvements                            | 300.00               | 3,600.00            | \$3,022.00             | 302.20           | 3,626.40            | 300.00               | 3,600.00            |
| 6267                             | R&M Sprinklers ( EZ Breezy only Chemical)         | 750.75               | 9,100.00            | \$9,600.00             | 960.00           | 11,520.00           | 758.33               | 9,100.00            |
| 6270                             | R&M General                                       | 950.00               | 11,400.00           | \$7,943.15             | 794.32           | 9,531.78            | 1,000.00             | 12,000.00           |
| 6272                             | R&M Contingencies                                 | 250.00               | 3,000.00            | \$931.70               | 93.17            | 1,118.04            | 250.00               | 3,000.00            |
| 6277                             | R&M Roofs                                         | 6,916.67             | 83,000.00           | \$37,475.00            | 3,747.50         | 44,970.00           | 3,750.00             | 45,000.00           |
|                                  | 2023 Roof repairs Payable                         | 0.00                 | 0.00                | \$0.00                 | 0.00             | 0.00                | 0.00                 | 0.00                |
| 6280                             | Landscape Extras                                  | 666.67               | 8,000.00            | \$4,595.00             | 459.50           | 5,514.00            | 666.67               | 8,000.00            |
| 6281                             | Tree Trimming                                     | 1,578.48             | 19,000.00           | \$14,975.00            | 1,497.50         | 17,970.00           | 1,583.33             | 19,000.00           |
| 6283                             | Holiday Lights                                    | 291.67               | 3,500.00            | \$0.00                 | 0.00             | 0.00                | 291.67               | 3,500.00            |
| 6287                             | R&M Electrical                                    | 448.73               | 5,400.00            | \$5,679.78             | 567.98           | 6,815.74            | 450.00               | 5,400.00            |
| 6286                             | Reserve Study                                     | 208.50               | 2,600.00            | \$600.00               | 60.00            | 720.00              | 100.00               | 1,200.00            |
| <b>TOTAL REPAIRS/MAINTENANCE</b> |                                                   | <b>13,081.90</b>     | <b>157,300.00</b>   | <b>\$91,661.91</b>     | <b>9,166.19</b>  | <b>109,994.29</b>   | <b>9,883.33</b>      | <b>118,600.00</b>   |
| <b>RECREATION EXPENSE</b>        |                                                   |                      |                     |                        |                  |                     |                      |                     |
| 6290                             | Maintenance Supplies                              | 323.17               | 3,900.00            | \$3,929.04             | 392.90           | 4,714.85            | 458.33               | 5,500.00            |
| 6292                             | Swimming Pool Repairs                             | 833.33               | 10,000.00           | \$740.00               | 74.00            | 888.00              | 833.33               | 10,000.00           |
| 6295                             | Swimming Pool Permits                             | 0.00                 | 0.00                | \$0.00                 | 0.00             | 0.00                | 41.67                | 500.00              |
| 6297                             | Clubhouse Maintenance                             | 125.00               | 1,500.00            | \$0.00                 | 0.00             | 0.00                | 125.00               | 1,500.00            |
| <b>TOTAL RECREATION EXPENSE</b>  |                                                   | <b>1,281.51</b>      | <b>15,400.00</b>    | <b>4,669.04</b>        | <b>466.90</b>    | <b>5,602.85</b>     | <b>1,458.33</b>      | <b>17,500.00</b>    |
| <b>RESERVE TRANSFERS</b>         |                                                   |                      |                     |                        |                  |                     |                      |                     |
| 6310                             | Reserve Transfers                                 | 36,355.58            | 436,300.00          | \$363,572.30           | 36,357.23        | 436,286.76          | 44,108.50            | 529,302.00          |
| <b>TOTAL RESERVE TRANSFERS</b>   |                                                   | <b>36,355.58</b>     | <b>436,300.00</b>   | <b>363,572.30</b>      | <b>36,357.23</b> | <b>436,286.76</b>   | <b>44,108.50</b>     | <b>529,302.00</b>   |
| <b>TOTAL EXPENSES</b>            |                                                   | <b>95,180.76</b>     | <b>1,143,500.00</b> | <b>930,113.93</b>      | <b>93,011.33</b> | <b>1,116,136.72</b> | <b>102,155.60</b>    | <b>1,225,867.25</b> |
| <b>MONTHLY FEE</b>               |                                                   | <b>308.75</b>        | <b>308.75</b>       |                        |                  |                     | <b>333.00</b>        |                     |



