

Jennifer Oaks Homeowners Association 2025 - 2026 Comparison Budget

<u>Description</u>	<u>2025 Budget</u>	<u>2026 Budget</u>
Operating Accounts		
<u>Income Accounts</u>		
Assessment Income		
Member Assessments	\$124,320.00	\$128,020.00
Income Accounts Total	\$124,320.00	\$128,020.00
<u>Expense Accounts</u>		
Administrative Expenses		
Management Fees	\$10,447.00	\$10,865.00
ACC Enforcement	\$100.00	\$100.00
Accounting Fees	\$350.00	\$350.00
Attorney Fees - HOA	\$3,400.00	\$3,400.00
Postage & Mail	\$475.00	\$475.00
Printing & Reproduction	\$370.00	\$325.00
Insurance	\$6,930.00	\$11,465.00
Taxes & General Admin.		
Property Taxes	\$25.00	\$25.00
Fed & State Income Taxes	\$250.00	\$1,000.00
Misc. General & Admin.	\$150.00	\$200.00
Annual Meeting	\$200.00	\$200.00
Pool Expenses		
Pool Permit	\$550.00	\$550.00
Pool Op Contract	\$4,225.00	\$4,305.00
Pool Maint.	\$1,000.00	\$1,000.00
Pool Supplies	\$200.00	\$200.00
Pool Telephone	\$1,400.00	\$1,500.00
Pool Season Bathroom Clean	\$1,450.00	\$1,685.00
Amenities Area		
Amenities Water & Sewer	\$1,250.00	\$1,840.00
Amenities Electricity	\$11,900.00	\$13,230.00
Tennis Facilities		
Tennis Court Operations	\$60.00	\$60.00
Tennis Court Maint	\$250.00	\$250.00
Entrance & Irrigation		
Entrance Gate Phone	\$2,000.00	\$2,000.00
Committees		
Welcome Pak Materials	\$150.00	\$150.00
Social Committees/Events		
Social Activity & Events	\$3,400.00	\$3,400.00
Grounds & Landscaping		
Landscaping Contract	\$9,222.00	\$6,565.00
Landscape Expenses	\$1,000.00	\$1,708.00
Pine Straw Expense	\$4,000.00	\$4,000.00
Seasonal Flowers	\$1,450.00	\$1,800.00
Irrigation Maint.	\$550.00	\$550.00

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Repair & Maintenance		
General Maint. & Repair	\$12,000.00	\$12,000.00
Pavilion Enhancement/Repair	\$500.00	\$500.00
Fob/Gate Maintenance	\$1,000.00	\$4,000.00
Operating Expenses		
Trash Removal Services	\$2,180.00	\$2,820.00
Reserve Transfers		
Reserve Transfer Out - Road Mainte	\$19,000.24	\$20,000.00
Reserve Transfer - Out	\$22,885.76	\$15,502.00
Expense Accounts Total	\$124,320.00	\$128,020.00
Operating Accounts Net	\$0.00	\$0.00
Reserve Accounts		
<u>Income Accounts</u>		
<u>Assessment Income</u>		
Special Assessment - Reserve	\$55,500.00	\$55,500.00
Non-Earned Income		
Reserve Transfer In - Road Mainten	\$20,943.00	\$20,000.00
Reserve Transfer - In	\$20,943.00	\$15,502.00
Income Accounts Total	\$97,386.00	\$91,002.00
<u>Expense Accounts</u>		
Administrative Expenses		
Loan Principal Payments	\$39,279.75	\$39,279.75
Loan Interest Payments	\$19,131.33	\$19,131.33
Reserve Expenses		
Storm Drains upgrades	\$15,000.00	\$15,000.00
Sidewalk & Curb Repair/Replaceme	\$5,000.00	\$5,000.00
Expense Accounts Total	\$78,411.08	\$78,411.08
Reserve Accounts Net	\$18,974.92	\$12,590.92