

COSTA SFU LLC 2026 BUDGET								
Accounts	Description	2025 Annual Budget	YTD Actual (09/30/25)	Remaining Budget		2026 Annual Budget	2026 Monthly Budget	Variance (2025 - 2026)
Revenues								
Assessments								
4010-00	Regular Assessments							
4010-00	Full Rate	\$ 5,048,829.53	\$ 3,788,900.37	\$ 1,259,929.16		\$ 5,004,067.44	\$ 417,005.62	\$ (44,762.09)
	Other Income							
	Collection Fee Income	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
	Late Payment Charges	\$ -	\$ 12,675.00	\$ (12,675.00)		\$ -	\$ -	\$ -
	Legal Fees Income	\$ -	\$ 562.00	\$ (562.00)		\$ -	\$ -	\$ -
	Lien Filing	\$ -	\$ 266.00	\$ (266.00)		\$ -	\$ -	\$ -
	Late Payment Charges Waived	\$ -	\$ (5,675.00)	\$ 5,675.00		\$ -	\$ -	\$ -
	Laundry Income	\$ -	\$ 1,178.96	\$ (1,178.96)		\$ -	\$ -	\$ -
	Miscellaneous Income	\$ -	\$ 1,155.88	\$ (1,155.88)		\$ -	\$ -	\$ -
	Penalties and Interest	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
	Return Check Fees	\$ -	\$ 435.00	\$ (435.00)		\$ -	\$ -	\$ -
	Reimbursements	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
Revenue Accounts Total		\$ 5,048,829.53	\$ 3,799,498.21	\$ 1,249,331.32		\$ 5,004,067.44	\$ 417,005.62	\$ (44,762.09)
Expenses								
Operating Expenses								
5010-00	Electricity- General							
	Electricity - General	\$ 620,000.00	\$ 491,850.09	\$ 128,149.91		\$ 665,000.00	\$ 55,416.67	\$ 45,000.00
5110-00	Gas							
5110-00	Gas	\$ 60,000.00	\$ 52,845.16	\$ 7,154.84		\$ 70,000.00	\$ 5,833.33	\$ 10,000.00
5620-00	Exterminating			\$ -				
5620-00	Pest Control Contract	\$ 12,762.84	\$ 11,149.60	\$ 1,613.24		\$ 13,700.00	\$ 1,141.67	\$ 937.16
5650-00	Telephone			\$ -				
5650-00	Comcast	\$ 110,400.00	\$ 83,117.34	\$ 27,282.66		\$ 110,800.00	\$ 9,233.33	\$ 400.00
5660-00	Trash Removal							
5660-00	Trash Compactor Lease	\$ 9,234.72	\$ 6,926.04	\$ 2,308.68		\$ 9,234.72	\$ 769.56	\$ -
5660-00	Waste Removal	\$ 66,183.96	\$ 44,122.64	\$ 22,061.32		\$ 66,183.96	\$ 5,515.33	\$ -
5710-00	Water and Wastewater			\$ -				
5710-00	Water and Sewer	\$ 275,000.00	\$ 272,240.52	\$ 2,759.48		\$ 322,000.00	\$ 26,833.33	\$ 47,000.00
5210-00	Landscape Maintenance							
5210-00	Indoor Plants Contract	\$ 15,174.00	\$ 12,380.61	\$ 2,793.39		\$ 17,016.72	\$ 1,418.06	\$ 1,842.72
5210-00	Landscape Extras and Replacement	\$ 10,000.00	\$ 9,051.08	\$ 948.92		\$ 12,000.00	\$ 1,000.00	\$ 2,000.00
5210-00	Landscaping Contract	\$ 29,120.04	\$ 24,266.70	\$ 4,853.34		\$ 29,993.64	\$ 2,499.47	\$ 873.60
5310-00	Pool Operating Expenses							
5310-00	Contract - Pool Maintenance	\$ 26,400.00	\$ 22,000.00	\$ 4,400.00		\$ 26,796.00	\$ 2,233.00	\$ 396.00
5310-00	Pool Repairs & Maintenance	\$ 20,000.00	\$ 11,333.01	\$ 8,666.99		\$ 20,000.00	\$ 1,666.67	\$ -
5420-00	Repairs & Maintenance							
5420-00	Annual Fire Inspections	\$ 34,800.00	\$ 20,330.00	\$ 14,470.00		\$ 27,000.00	\$ 2,250.00	\$ (7,800.00)
5420-00	Boiler Repairs and Maintenance	\$ 5,000.00	\$ 1,047.82	\$ 3,952.18		\$ 5,000.00	\$ 416.67	\$ -
5420-00	Building Repair & Maintenance	\$ 60,000.00	\$ 7,947.08	\$ 52,052.92		\$ 30,000.00	\$ 2,500.00	\$ (30,000.00)
5420-00	Common Area Maintenance	\$ 20,000.00	\$ 6,069.21	\$ 13,930.79		\$ 15,000.00	\$ 1,250.00	\$ (5,000.00)
5420-00	Electrical Repair and Maintenance	\$ 40,000.00	\$ 1,112.82	\$ 38,887.18		\$ 10,000.00	\$ 833.33	\$ (30,000.00)
5420-00	Electrical Supplies	\$ 10,000.00	\$ 396.09	\$ 9,603.91		\$ 5,000.00	\$ 416.67	\$ (5,000.00)
5420-00	Elevator Contract	\$ 42,300.00	\$ 33,131.65	\$ 9,168.35		\$ 46,946.97	\$ 3,912.25	\$ 4,646.97
5420-00	Elevator Repairs and Maintenance	\$ 25,000.00	\$ 12,969.20	\$ 12,030.80		\$ 20,000.00	\$ 1,666.67	\$ (5,000.00)
	Equipment Maintenance/Repairs (RENAME: IT)	\$ 10,000.00	\$ 8,241.08	\$ 1,758.92		\$ 15,000.00	\$ 1,250.00	\$ 5,000.00
5420-00	Fire Equipment Repairs and Maintenance	\$ 20,000.00	\$ 14,960.11	\$ 5,039.89		\$ 20,000.00	\$ 1,666.67	\$ -
5420-00	Fire System Contract	\$ 1,000.00	\$ 481.50	\$ 518.50		\$ 500.00	\$ 41.67	\$ (500.00)
5420-00	General Repairs/Maintenance	\$ 20,000.00	\$ 5,108.00	\$ 14,892.00		\$ 20,000.00	\$ 1,666.67	\$ -
5420-01	Generator Contract	\$ 3,000.00	\$ 1,509.48	\$ 1,490.52		\$ 3,000.00	\$ 250.00	\$ -
5420-02	Generator Repair	\$ 5,000.00	\$ -	\$ 5,000.00		\$ 2,500.00	\$ 208.33	\$ (2,500.00)
5420-00	HVAC Maintenance	\$ 80,000.00	\$ 74,780.27	\$ 5,219.73		\$ 80,000.00	\$ 6,666.67	\$ -
5420-00	HVAC Service Contract	\$ 27,600.00	\$ 5,850.00	\$ 21,750.00		\$ 8,034.00	\$ 669.50	\$ (19,566.00)
5420-00	Janitorial Supplies	\$ 40,000.00	\$ 27,824.92	\$ 12,175.08		\$ 40,000.00	\$ 3,333.33	\$ -
5420-00	Key System Contract	\$ 20,000.00	\$ -	\$ 20,000.00		\$ -	\$ -	\$ (20,000.00)
5420-00	Life Safety Equipment	\$ 8,000.00	\$ 8,787.61	\$ (787.61)		\$ 10,000.00	\$ 833.33	\$ 2,000.00
5420-00	Maintenance Supplies	\$ 10,000.00	\$ 1,086.05	\$ 8,913.95		\$ 5,000.00	\$ 416.67	\$ (5,000.00)
5420-00	Structural Repairs	\$ -	\$ -	\$ -		\$ 250,000.00	\$ 20,833.33	\$ 250,000.00
5420-00	Painting	\$ 10,000.00	\$ 8,695.73	\$ 1,304.27		\$ 15,000.00	\$ 1,250.00	\$ 5,000.00
5420-00	Plumbing Repair and Maintenance	\$ 20,000.00	\$ 7,410.74	\$ 12,589.26		\$ 20,000.00	\$ 1,666.67	\$ -
5420-00	Window Cleaning	\$ 26,640.00	\$ 6,164.94	\$ 20,475.06		\$ 21,400.00	\$ 1,783.33	\$ (5,240.00)
5440-00	Repair & Maint - Amenity Center			\$ -				
5440-00	Beach Service Contract	\$ 367,041.71	\$ 252,481.02	\$ 114,560.69		\$ 349,237.92	\$ 29,103.16	\$ (17,803.79)
5440-00	Health Club Equipment	\$ 18,420.00	\$ 15,789.62	\$ 2,630.38		\$ 18,420.00	\$ 1,535.00	\$ -
	Gym Rent	\$ -	\$ -	\$ -		\$ 31,704.48	\$ 2,642.04	\$ 31,704.48
5510-00	Security and Patrols							
5510-00	Camera/Audio/Video Equipment	\$ 60,000.00	\$ 80.24	\$ 59,919.76		\$ 60,000.00	\$ 5,000.00	\$ -
5510-00	Security Contract	\$ 360,000.00	\$ 275,828.88	\$ 84,171.12		\$ 380,000.00	\$ 31,666.67	\$ 20,000.00
5610-00	Other Operating Expenses			\$ -				
5610-00	Ice Machine Contract	\$ 31,108.20	\$ 26,156.81	\$ 4,951.39		\$ 32,522.06	\$ 2,710.17	\$ 1,413.86
5610-00	Valet Parking	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
5610-00	Access System Keys	\$ 5,767.56	\$ 4,331.88	\$ 1,435.68		\$ 5,800.00	\$ 483.33	\$ 32.44
6010-00	General and Administrative Expenses			\$ -				
6010-00	Professional Fees			\$ -				
6010-00	Accounting/Audit Fees	\$ 300.00		\$ 300.00		\$ 300.00	\$ 25.00	\$ -
6010-00	Legal	\$ 50,000.00	\$ 43,423.06	\$ 6,576.94		\$ 50,000.00	\$ 4,166.67	\$ -
6010-00	Professional Fees	\$ 130,000.00	\$ 92,500.00	\$ 37,500.00		\$ 130,000.00	\$ 10,833.33	\$ -
6010-00	Reserve Study	\$ -		\$ -			\$ -	\$ -
6020-00	Bad Debts			\$ -				
6020-00	Allowance for BD Adjustment	\$ -		\$ -		\$ -	\$ -	\$ -
6020-00	Bad Debts	\$ 4,000.00	\$ (0.57)	\$ 4,000.57		\$ 4,000.00	\$ 333.33	\$ -
6030-00	Bank Charges			\$ -				

6030-00	Bank Charges	\$ 100.00		\$ 100.00	\$ 100.00	\$ 8.33	\$ -
6210-00	Insurance			\$ -			
6210-00	Insurance - Boiler/Machinery	\$ 2,607.97	\$ 2,505.00	\$ 102.97		\$ -	\$ (2,607.97)
6210-00	Insurance - Flood	\$ 169,472.40	\$ 164,800.98	\$ 4,671.42	\$ 65,457.53	\$ 5,454.79	\$ (104,014.87)
6210-00	Insurance - General Liability	\$ 186,661.39	\$ 185,653.00	\$ 1,008.39	\$ 191,502.50	\$ 15,958.54	\$ 4,841.11
6210-00	Insurance - Property	\$ -	\$ -	\$ -		\$ -	\$ -
6210-00	Insurance - Terrorism	\$ -	\$ 16,335.00	\$ (16,335.00)	\$ 8,408.75	\$ 700.73	\$ 8,408.75
6210-00	Insurance - Umbrella	\$ 126,652.52	\$ 10,554.00	\$ 116,098.52	\$ 17,807.74	\$ 1,483.98	\$ (108,844.78)
6210-00	Insurance- Property With Wind	\$ 750,650.65	\$ 486,142.52	\$ 264,508.13	\$ 627,352.37	\$ 52,279.36	\$ (123,298.28)
6210-00	Insurance- Finance Charge	\$ 35,527.85		\$ 35,527.85	\$ 28,654.08	\$ 2,387.84	\$ (6,873.78)
6310-00	Management Fee			\$ -			
6310-00	Management Services Contract	\$ 48,228.48	\$ 32,269.02	\$ 15,959.46	\$ 43,350.13	\$ 3,612.51	\$ (4,878.36)
6410-00	Administration			\$ -			
6410-00	Cell Phone - Staff Expense	\$ -		\$ -		\$ -	\$ -
6410-00	Copier Contract	\$ 6,600.60	\$ 4,950.45	\$ 1,650.15	\$ 6,600.60	\$ 550.05	\$ -
6410-00	Copies/Postage/Supplies	\$ 1,000.00		\$ 1,000.00	\$ 500.00	\$ 41.67	\$ (500.00)
6410-00	Coupons	\$ 1,500.00	\$ 632.00	\$ 868.00	\$ 1,000.00	\$ 83.33	\$ (500.00)
6410-00	Dues and Fees	\$ 300.00		\$ 300.00	\$ 300.00	\$ 25.00	\$ -
6410-00	Miscellaneous Admin	\$ 1,500.00	\$ 3,058.92	\$ (1,558.92)	\$ 4,000.00	\$ 333.33	\$ 2,500.00
6410-00	IT Support	\$ 36,000.00	\$ 24,000.00	\$ 12,000.00	\$ 36,000.00	\$ 3,000.00	\$ -
6410-00	Office Supplies/Expenses	\$ 1,000.00	\$ 18.47	\$ 981.53	\$ 500.00	\$ 41.67	\$ (500.00)
	Remedial Work/Administrative Fee	\$ -	\$ 4,010.00	\$ (4,010.00)	\$ 5,000.00	\$ 416.67	\$ 5,000.00
6410-00	Tax, License, and Permit Fees	\$ 15,000.00	\$ 10,533.74	\$ 4,466.26	\$ 15,000.00	\$ 1,250.00	\$ -
6510-00	Personnel						
6510-00	Payroll	\$ 262,326.38	\$ 168,471.47	\$ 93,854.91	\$ 243,315.00	\$ 20,276.25	\$ (19,011.38)
6510-01	Contract Labor	\$ 516,880.00	\$ 384,202.32	\$ 132,677.68	\$ 547,560.00	\$ 45,630.00	\$ 30,680.00
6510-02	Shared Staff Operations	\$ 67,568.27	\$ 149,704.57	\$ (82,136.30)	\$ 67,568.27	\$ 5,630.69	\$ -
Transfer to Reserves							
8510-00	Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL Transfer to Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Accounts Total		\$ 5,048,829.53	\$ 3,653,619.49	\$ 1,395,210.04	\$ 5,004,067.44	\$ 417,005.62	\$ (44,762.09)