Budget Comparison

Property: Second Jefferson Green HOA

Comparison Periods: 09/01/25 - 09/30/25 and 01/01/25 - 09/30/25 (accrual basis)

	Actual 09/01/25 - 09/30/25	Budget 09/25 - 09/25	$ Change	% Change	Actual YTD 01/01/25 - 09/30/25	Budget YTD 01/25 - 09/25	$ Change	% Change
INCOME								
4100 Rental Income (non-posting)								
4105 Garage /Parking	0.00	50.00	-50.00	-100.0 %	300.00	250.00	50.00	20.0 %
4107 Association Dues	73,080.00	73,080.00	0.00	0.0 %	656,375.52	657,720.00	-1,344.48	-0.2 %
4110 NSF Fees	0.00	0.00	0.00		270.00	150.00	120.00	80.0 %
4111 Late Fees	267.58	250.00	17.58	7.0 %	3,849.23	2,250.00	1,599.23	71.1 %
4100 Total Rental Income (non-posting)	73,347.58	73,380.00	-32.42	0.0 %	660,794.75	660,370.00	424.75	0.1 %
4500 Misc Income (non-posting)								
4501 Interest Income	1,382.94	125.00	1,257.94	1,006.4 %	4,409.10	1,125.00	3,284.10	291.9 %
4500 Total Misc Income (non-posting)	1,382.94	125.00	1,257.94	1,006.4 %	4,409.10	1,125.00	3,284.10	291.9 %
4650 Convenant Violaltions	0.00	0.00	0.00		450.00	0.00	450.00	
TOTAL INCOME	**74,730.52**	**73,505.00**	**1,225.52**	**1.7 %**	**665,653.85**	**661,495.00**	**4,158.85**	**0.6 %**
EXPENSE								
5100 Repairs & Maintenance Expense (non								
5108 Plumbing								
51081000 Sewer Drain Clean Out	0.00	0.00	0.00		0.00	500.00	-500.00	-100.0 %
5108 Total Plumbing	0.00	0.00	0.00		0.00	500.00	-500.00	-100.0 %
5112 Paint	0.00	0.00	0.00		0.00	75.00	-75.00	-100.0 %
5113 Drywall Repairs	0.00	0.00	0.00		0.00	600.00	-600.00	-100.0 %
5117 Maintenance Supplies	0.00	25.00	-25.00	-100.0 %	0.00	175.00	-175.00	-100.0 %
5122 Keys and Locks	0.00	0.00	0.00		0.00	100.00	-100.00	-100.0 %
5125 Fire & Life Safety	0.00	200.00	-200.00	-100.0 %	447.13	500.00	-52.87	-10.6 %
5126 Common Area Exterior Repairs	0.00	0.00	0.00		0.00	1,250.00	-1,250.00	-100.0 %
5135 Painting Labor	0.00	0.00	0.00		0.00	25.00	-25.00	-100.0 %
5170 Extermination	0.00	250.00	-250.00	-100.0 %	807.00	500.00	307.00	61.4 %
5100 Total Repairs & Maintenance Expe	0.00	475.00	-475.00	-100.0 %	1,254.13	3,725.00	-2,470.87	-66.3 %
5350 Licenses and Fees	44.00	50.00	-6.00	-12.0 %	119.00	50.00	69.00	138.0 %
5600 Administrative (non-posting)								
5605 Postage	56.22	145.83	-89.61	-61.4 %	840.12	1,312.47	-472.35	-36.0 %
5606 HOA Management Fee	2,520.00	2,520.00	0.00	0.0 %	22,680.00	22,680.00	0.00	0.0 %
5607 Copies/Printing	0.00	137.50	-137.50	-100.0 %	467.50	1,237.50	-770.00	-62.2 %
5608 Administrative	514.06	666.67	-152.61	-22.9 %	5,260.02	5,999.99	-739.97	-12.3 %
5611 HOA Legal Fees	301.00	416.67	-115.67	-27.8 %	2,875.00	3,749.99	-874.99	-23.3 %
5614 Accounting	0.00	0.00	0.00		2,875.00	3,000.00	-125.00	-4.2 %
5617 HOA Insurance	17,335.98	22,780.34	-5,444.36	-23.9 %	156,023.82	205,023.06	-48,999.24	-23.9 %
5618 D & O Insurance	0.00	0.00	0.00		850.60	0.00	850.60	

	Actual 09/01/25 - 09/30/25	Budget 09/25 - 09/25	$ Change	% Change	Actual YTD 01/01/25 - 09/30/25	Budget YTD 01/25 - 09/25	$ Change	% Change
5623 Reserve Transfer	0.00	17,314.00	-17,314.00	-100.0 %	144,628.00	155,826.00	-11,198.00	-7.2 %
5621 Paylease On Line Payment Fees	106.00	208.33	-102.33	-49.1 %	910.00	1,875.01	-965.01	-51.5 %
5600 Total Administrative (non-posting)	20,833.26	44,189.34	-23,356.08	-52.9 %	337,410.06	400,704.02	-63,293.96	-15.8 %
5650 Bank Fees	0.00	12.50	-12.50	-100.0 %	24.00	112.50	-88.50	-78.7 %
6001 Fees & Subscriptions	0.00	50.00	-50.00	-100.0 %	0.00	50.00	-50.00	-100.0 %
6100 Building Maintenance (non-posting)								
6101 Exterior Bldg Maintenance	-1,900.00	62.50	-1,962.50	-3,140.0 %	498.94	562.50	-63.56	-11.3 %
6102 Roof/Gutter Maintenance	600.00	0.00	600.00		10,314.10	5,250.00	5,064.10	96.5 %
6103 Garage Doors	50.00	583.33	-533.33	-91.4 %	1,882.50	5,249.97	-3,367.47	-64.1 %
6104 Light Maintenance	25.00	208.33	-183.33	-88.0 %	3,423.61	1,875.01	1,548.60	82.6 %
6105 Plumbing Repairs	0.00	166.67	-166.67	-100.0 %	1,275.00	1,499.99	-224.99	-15.0 %
6106 Keys	0.00	25.00	-25.00	-100.0 %	-964.48	275.00	-1,239.48	-450.7 %
6107 Signs	0.00	0.00	0.00		0.00	100.00	-100.00	-100.0 %
6110 HOA Maintenance Repairs	0.00	25.00	-25.00	-100.0 %	37.50	175.00	-137.50	-78.6 %
6111 Drywall Repairs	0.00	0.00	0.00		125.00	0.00	125.00	
6100 Total Building Maintenance (non-pc	-1,225.00	1,070.83	-2,295.83	-214.4 %	16,592.17	14,987.47	1,604.70	10.7 %
7000 Grounds & Landscaping (non-posting)								
7001 Landscape Maint. Contract	5,100.00	5,125.00	-25.00	-0.5 %	30,600.00	30,750.00	-150.00	-0.5 %
7002 Snow Removal	0.00	0.00	0.00		22,861.81	42,000.00	-19,138.19	-45.6 %
7003 Irrigation Maintenance	0.00	2,125.00	-2,125.00	-100.0 %	12,236.35	12,750.00	-513.65	-4.0 %
7004 Tree.Shrub Maint.	0.00	625.00	-625.00	-100.0 %	3,340.00	5,625.00	-2,285.00	-40.6 %
7006 General Maintenance	0.00	62.50	-62.50	-100.0 %	364.00	562.50	-198.50	-35.3 %
7020 Pet Services	0.00	0.00	0.00		272.60	900.00	-627.40	-69.7 %
7030 General Grounds Misc	175.00	291.67	-116.67	-40.0 %	12,376.47	2,624.99	9,751.48	371.5 %
7000 Total Grounds & Landscaping (non	5,275.00	8,229.17	-2,954.17	-35.9 %	82,051.23	95,212.49	-13,161.26	-13.8 %
8000 Pool & Cabana (non-osting)								
8001 Pool Contract	1,695.00	1,500.00	195.00	13.0 %	6,777.00	7,500.00	-723.00	-9.6 %
8002 Pool Supplies	725.09	0.00	725.09		3,938.91	6,000.00	-2,061.09	-34.4 %
8003 Pool Phone	201.62	208.33	-6.71	-3.2 %	1,328.40	1,875.01	-546.61	-29.2 %
8004 General Pool Maintenance	611.81	500.00	111.81	22.4 %	1,261.29	4,500.00	-3,238.71	-72.0 %
8010 Cabana Maintenance	276.00	300.00	-24.00	-8.0 %	888.00	600.00	288.00	48.0 %
8000 Total Pool & Cabana (non-osting)	3,509.52	2,508.33	1,001.19	39.9 %	14,193.60	20,475.01	-6,281.41	-30.7 %
8300 HOA Utilities (non-posting)								
8302 Electricity	1,259.94	1,034.33	225.61	21.8 %	9,177.04	9,309.01	-131.97	-1.4 %
8303 Water/Sewer	8,324.25	8,541.67	-217.42	-2.5 %	63,730.53	76,874.99	-13,144.46	-17.1 %
8304 Trash	4,089.30	3,500.00	589.30	16.8 %	31,524.30	31,500.00	24.30	0.1 %
8305 Storm Water	0.00	0.00	0.00		8,682.44	9,862.00	-1,179.56	-12.0 %
8306 Gas	61.14	148.75	-87.61	-58.9 %	881.49	1,338.75	-457.26	-34.2 %
8300 Total HOA Utilities (non-posting)	13,734.63	13,224.75	509.88	3.9 %	113,995.80	128,884.75	-14,888.95	-11.6 %
5140 Parking Expense	595.00	666.67	-71.67	-10.8 %	5,355.00	5,999.99	-644.99	-10.7 %
TOTAL EXPENSE	**42,766.41**	**70,476.59**	**-27,710.18**	**-39.3 %**	**570,994.99**	**670,201.23**	**-99,206.24**	**-14.8 %**

	Actual 09/01/25 - 09/30/25	Budget 09/25 - 09/25	$ Change	% Change	Actual YTD 01/01/25 - 09/30/25	Budget YTD 01/25 - 09/25	$ Change	% Change
NOI	**31,964.11**	**3,028.41**	**28,935.70**	**955.5 %**	**94,658.86**	**-8,706.23**	**103,365.09**	**1,187.3 %**
NON OPERATING INCOME								
9000 Reserve Income								
9001 Reserve Contribution	0.00	17,314.33	-17,314.33	-100.0 %	144,628.00	155,828.97	-11,200.97	-7.2 %
9000 Total Reserve Income	0.00	17,314.33	-17,314.33	-100.0 %	144,628.00	155,828.97	-11,200.97	-7.2 %
TOTAL NON OPERATING INCOME	**0.00**	**17,314.33**	**-17,314.33**	**-100.0 %**	**144,628.00**	**155,828.97**	**-11,200.97**	**-7.2 %**
NON OPERATING EXPENSE								
9200 Reserve Expenses								
9202 Decks	0.00	0.00	0.00		0.00	5,000.00	-5,000.00	-100.0 %
9203 Water Line Repair	0.00	0.00	0.00		-10,900.00	30,000.00	-40,900.00	-136.3 %
9208 Plumbing	0.00	0.00	0.00		18,446.00	20,000.00	-1,554.00	-7.8 %
9230 Cabana	0.00	0.00	0.00		0.00	4,500.00	-4,500.00	-100.0 %
9231 Parking Lot/Concrete	0.00	0.00	0.00		50,841.00	65,000.00	-14,159.00	-21.8 %
9265 Signage	4,119.26	0.00	4,119.26		8,238.53	25,000.00	-16,761.47	-67.0 %
9200 Total Reserve Expenses	4,119.26	0.00	4,119.26		66,625.53	149,500.00	-82,874.47	-55.4 %
9500 Capital Items								
9506 Rehab Lighting	0.00	0.00	0.00		17,722.32	35,000.00	-17,277.68	-49.4 %
9507 Rehab Painting and Drywall	1,550.00	0.00	1,550.00		1,550.00	0.00	1,550.00	
9510 Concrete Replacement	0.00	0.00	0.00		0.00	35,000.00	-35,000.00	-100.0 %
9570 Fence Replacement	0.00	0.00	0.00		5,017.00	0.00	5,017.00	
9500 Total Capital Items	1,550.00	0.00	1,550.00		24,289.32	70,000.00	-45,710.68	-65.3 %
TOTAL NON OPERATING EXPENSE	**5,669.26**	**0.00**	**5,669.26**		**90,914.85**	**219,500.00**	**-128,585.15**	**-58.6 %**
NET INCOME	**26,294.85**	**20,342.74**	**5,952.11**	**29.3 %**	**148,372.01**	**-72,377.26**	**220,749.27**	**305.0 %**
NET INCOME SUMMARY								
Income	74,730.52	73,505.00	1,225.52	1.7 %	665,653.85	661,495.00	4,158.85	0.6 %
Expense	-42,766.41	-70,476.59	27,710.18	39.3 %	-570,994.99	-670,201.23	99,206.24	14.8 %
Other Income & Expense	0.00	0.00	0.00		0.00	0.00	0.00	
Net Operating Income	31,964.11	3,028.41	28,935.70	955.5 %	94,658.86	-8,706.23	103,365.09	1,187.3 %
Non Operating Income	0.00	17,314.33	-17,314.33	-100.0 %	144,628.00	155,828.97	-11,200.97	-7.2 %
Non Operating Expense	-5,669.26	0.00	-5,669.26		-90,914.85	-219,500.00	128,585.15	58.6 %
NET INCOME	**26,294.85**	**20,342.74**	**5,952.11**	**29.3 %**	**148,372.01**	**-72,377.26**	**220,749.27**	**305.0 %**

Actual 09/01/25 - 09/30/25	Budget 09/25 - 09/25	$ Change	% Change	Actual YTD 01/01/25 - 09/30/25	Budget YTD 01/25 - 09/25	$ Change	% Change