Budget Comparison

Property: Second Jefferson Green HOA

Comparison Periods: 10/01/25 - 10/31/25 and 01/01/25 - 10/31/25 (accrual basis)

	Actual 10/01/25 - 10/31/25	Budget 10/25 - 10/25	$ Change	% Change	Actual YTD 01/01/25 - 10/31/25	Budget YTD 01/25 - 10/25	$ Change	% Change
INCOME								
4100 Rental Income (non-posting)								
4105 Garage /Parking	0.00	0.00	0.00		300.00	250.00	50.00	20.0 %
4107 Association Dues	73,080.00	73,080.00	0.00	0.0 %	729,455.52	730,800.00	-1,344.48	-0.2 %
4110 NSF Fees	20.00	0.00	20.00		290.00	150.00	140.00	93.3 %
4111 Late Fees	183.17	250.00	-66.83	-26.7 %	4,032.40	2,500.00	1,532.40	61.3 %
4100 Total Rental Income (non-posting)	73,283.17	73,330.00	-46.83	-0.1 %	734,077.92	733,700.00	377.92	0.1 %
4500 Misc Income (non-posting)								
4501 Interest Income	4.62	125.00	-120.38	-96.3 %	4,413.72	1,250.00	3,163.72	253.1 %
4500 Total Misc Income (non-posting)	4.62	125.00	-120.38	-96.3 %	4,413.72	1,250.00	3,163.72	253.1 %
4650 Convenant Violaltions	0.00	0.00	0.00		450.00	0.00	450.00	
TOTAL INCOME	**73,287.79**	**73,455.00**	**-167.21**	**-0.2 %**	**738,941.64**	**734,950.00**	**3,991.64**	**0.5 %**
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	25.00	-25.00	-100.0 %	0.00	100.00	-100.00	-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	200.00	-200.00	-100.0 %
5122 Keys and Locks	0.00	0.00	0.00		0.00	100.00	-100.00	-100.0 %
5125 Fire & Life Safety	95.00	0.00	95.00		542.13	500.00	42.13	8.4 %
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	0.00	0.00		807.00	500.00	307.00	61.4 %
5100 Total Repairs & Maintenance Expe	95.00	50.00	45.00	90.0 %	1,349.13	3,775.00	-2,425.87	-64.3 %
5350 Licenses and Fees	0.00	0.00	0.00		119.00	50.00	69.00	138.0 %
5600 Administrative (non-posting)								
5605 Postage	152.81	145.83	6.98	4.8 %	992.93	1,458.30	-465.37	-31.9 %
5606 HOA Management Fee	2,520.00	2,520.00	0.00	0.0 %	25,200.00	25,200.00	0.00	0.0 %
5607 Copies/Printing	20.30	137.50	-117.20	-85.2 %	487.80	1,375.00	-887.20	-64.5 %
5608 Administrative	1,328.85	666.67	662.18	99.3 %	6,588.87	6,666.66	-77.79	-1.2 %
5611 HOA Legal Fees	0.00	416.67	-416.67	-100.0 %	2,875.00	4,166.66	-1,291.66	-31.0 %
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 %	173,359.80	227,803.40	-54,443.60	-23.9 %
5618 D & O Insurance	0.00	0.00	0.00		850.60	0.00	850.60	

	Actual 10/01/25 - 10/31/25	Budget 10/25 - 10/25	$ Change	% Change	Actual YTD 01/01/25 - 10/31/25	Budget YTD 01/25 - 10/25	$ Change	% Change
5623 Reserve Transfer	34,628.33	17,314.00	17,314.33	100.0 %	179,256.33	173,140.00	6,116.33	3.5 %
5621 Paylease On Line Payment Fees	96.00	208.33	-112.33	-53.9 %	1,006.00	2,083.34	-1,077.34	-51.7 %
5600 Total Administrative (non-posting)	56,082.27	44,189.34	11,892.93	26.9 %	393,492.33	444,893.36	-51,401.03	-11.6 %
5650 Bank Fees	12.00	12.50	-0.50	-4.0 %	36.00	125.00	-89.00	-71.2 %
6001 Fees & Subscriptions	0.00	0.00	0.00		0.00	50.00	-50.00	-100.0 %
6100 Building Maintenance (non-posting)								
6101 Exterior Bldg Maintenance	-400.00	62.50	-462.50	-740.0 %	98.94	625.00	-526.06	-84.2 %
6102 Roof/Gutter Maintenance	100.00	1,750.00	-1,650.00	-94.3 %	10,414.10	7,000.00	3,414.10	48.8 %
6103 Garage Doors	750.42	583.33	167.09	28.6 %	2,632.92	5,833.30	-3,200.38	-54.9 %
6104 Light Maintenance	564.00	208.33	355.67	170.7 %	3,987.61	2,083.34	1,904.27	91.4 %
6105 Plumbing Repairs	0.00	166.67	-166.67	-100.0 %	1,275.00	1,666.66	-391.66	-23.5 %
6106 Keys	75.00	25.00	50.00	200.0 %	-889.48	300.00	-1,189.48	-396.5 %
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	200.00	-162.50	-81.2 %
6111 Drywall Repairs	0.00	0.00	0.00		125.00	0.00	125.00	
6100 Total Building Maintenance (non-pc	1,089.42	2,820.83	-1,731.41	-61.4 %	17,681.59	17,808.30	-126.71	-0.7 %
7000 Grounds & Landscaping (non-posting)								
7001 Landscape Maint. Contract	5,100.00	5,125.00	-25.00	-0.5 %	35,700.00	35,875.00	-175.00	-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	14,875.00	-2,638.65	-17.7 %
7004 Tree.Shrub Maint.	3,935.00	625.00	3,310.00	529.6 %	7,275.00	6,250.00	1,025.00	16.4 %
7006 General Maintenance	0.00	62.50	-62.50	-100.0 %	364.00	625.00	-261.00	-41.8 %
7020 Pet Services	0.00	0.00	0.00		272.60	900.00	-627.40	-69.7 %
7030 General Grounds Misc	587.50	291.67	295.83	101.4 %	12,963.97	2,916.66	10,047.31	344.5 %
7000 Total Grounds & Landscaping (non	9,622.50	8,229.17	1,393.33	16.9 %	91,673.73	103,441.66	-11,767.93	-11.4 %
8000 Pool & Cabana (non-osting)								
8001 Pool Contract	0.00	0.00	0.00		6,777.00	7,500.00	-723.00	-9.6 %
8002 Pool Supplies	0.00	0.00	0.00		3,938.91	6,000.00	-2,061.09	-34.4 %
8003 Pool Phone	96.69	208.33	-111.64	-53.6 %	1,425.09	2,083.34	-658.25	-31.6 %
8004 General Pool Maintenance	78.27	500.00	-421.73	-84.3 %	1,339.56	5,000.00	-3,660.44	-73.2 %
8010 Cabana Maintenance	0.00	0.00	0.00		888.00	600.00	288.00	48.0 %
8000 Total Pool & Cabana (non-osting)	174.96	708.33	-533.37	-75.3 %	14,368.56	21,183.34	-6,814.78	-32.2 %
8300 HOA Utilities (non-posting)								
8302 Electricity	971.65	1,034.33	-62.68	-6.1 %	10,148.69	10,343.34	-194.65	-1.9 %
8303 Water/Sewer	14,787.70	8,541.67	6,246.03	73.1 %	78,518.23	85,416.66	-6,898.43	-8.1 %
8304 Trash	4,387.30	3,500.00	887.30	25.4 %	35,911.60	35,000.00	911.60	2.6 %
8305 Storm Water	0.00	0.00	0.00		8,682.44	9,862.00	-1,179.56	-12.0 %
8306 Gas	57.15	148.75	-91.60	-61.6 %	938.64	1,487.50	-548.86	-36.9 %
8300 Total HOA Utilities (non-posting)	20,203.80	13,224.75	6,979.05	52.8 %	134,199.60	142,109.50	-7,909.90	-5.6 %
5140 Parking Expense	595.00	666.67	-71.67	-10.8 %	5,950.00	6,666.66	-716.66	-10.7 %
TOTAL EXPENSE	**87,874.95**	**69,901.59**	**17,973.36**	**25.7 %**	**658,869.94**	**740,102.82**	**-81,232.88**	**-11.0 %**

	Actual 10/01/25 - 10/31/25	Budget 10/25 - 10/25	$ Change	% Change	Actual YTD 01/01/25 - 10/31/25	Budget YTD 01/25 - 10/25	$ Change	% Change
NOI	**-14,587.16**	**3,553.41**	**-18,140.57**	**-510.5 %**	**80,071.70**	**-5,152.82**	**85,224.52**	**1,653.9 %**
NON OPERATING INCOME								
9000 Reserve Income								
9001 Reserve Contribution	34,628.33	17,314.33	17,314.00	100.0 %	179,256.33	173,143.30	6,113.03	3.5 %
9000 Total Reserve Income	34,628.33	17,314.33	17,314.00	100.0 %	179,256.33	173,143.30	6,113.03	3.5 %
TOTAL NON OPERATING INCOME	**34,628.33**	**17,314.33**	**17,314.00**	**100.0 %**	**179,256.33**	**173,143.30**	**6,113.03**	**3.5 %**
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	2,984.43	0.00	2,984.43		11,222.96	25,000.00	-13,777.04	-55.1 %
9200 Total Reserve Expenses	2,984.43	0.00	2,984.43		69,609.96	149,500.00	-79,890.04	-53.4 %
9500 Capital Items								
9506 Rehab Lighting	886.12	0.00	886.12		18,608.44	35,000.00	-16,391.56	-46.8 %
9507 Rehab Painting and Drywall	0.00	0.00	0.00		1,550.00	0.00	1,550.00	
9508 Rehab Plumbing	838.45	0.00	838.45		838.45	0.00	838.45	
9510 Concrete Replacement	1,675.80	0.00	1,675.80		1,675.80	35,000.00	-33,324.20	-95.2 %
9570 Fence Replacement	250.84	0.00	250.84		5,267.84	0.00	5,267.84	
9500 Total Capital Items	3,651.21	0.00	3,651.21		27,940.53	70,000.00	-42,059.47	-60.1 %
TOTAL NON OPERATING EXPENSE	**6,635.64**	**0.00**	**6,635.64**		**97,550.49**	**219,500.00**	**-121,949.51**	**-55.6 %**
NET INCOME	**13,405.53**	**20,867.74**	**-7,462.21**	**-35.8 %**	**161,777.54**	**-51,509.52**	**213,287.06**	**414.1 %**
NET INCOME SUMMARY								
Income	73,287.79	73,455.00	-167.21	-0.2 %	738,941.64	734,950.00	3,991.64	0.5 %
Expense	-87,874.95	-69,901.59	-17,973.36	25.7 %	-658,869.94	-740,102.82	81,232.88	11.0 %
Other Income & Expense	0.00	0.00	0.00		0.00	0.00	0.00	
Net Operating Income	-14,587.16	3,553.41	-18,140.57	-510.5 %	80,071.70	-5,152.82	85,224.52	1,653.9 %
Non Operating Income	34,628.33	17,314.33	17,314.00	100.0 %	179,256.33	173,143.30	6,113.03	3.5 %
Non Operating Expense	-6,635.64	0.00	-6,635.64		-97,550.49	-219,500.00	121,949.51	55.6 %
NET INCOME	**13,405.53**	**20,867.74**	**-7,462.21**	**-35.8 %**	**161,777.54**	**-51,509.52**	**213,287.06**	**414.1 %**

Actual 10/01/25 - 10/31/25	Budget 10/25 - 10/25	$ Change	% Change	Actual YTD 01/01/25 - 10/31/25	Budget YTD 01/25 - 10/25	$ Change	% Change