Budget Comparison

Property: Second Jefferson Green HOA

Comparison Periods: 11/01/25 - 11/30/25 and 01/01/25 - 11/30/25 (accrual basis)

	Actual 11/01/25 - 11/30/25	Budget 11/25 - 11/25	$ Change	% Change	Actual YTD 01/01/25 - 11/30/25	Budget YTD 01/25 - 11/25	$ Change	% Change
INCOME								
4100 Rental Income (non-posting)								
4105 Garage /Parking	0.00	50.00	-50.00	-100.0 %	300.00	300.00	0.00	0.0 %
4107 Association Dues	73,080.00	73,080.00	0.00	0.0 %	802,535.52	803,880.00	-1,344.48	-0.2 %
4110 NSF Fees	60.00	50.00	10.00	20.0 %	350.00	200.00	150.00	75.0 %
4111 Late Fees	556.26	250.00	306.26	122.5 %	4,588.66	2,750.00	1,838.66	66.9 %
4100 Total Rental Income (non-posting)	73,696.26	73,430.00	266.26	0.4 %	807,774.18	807,130.00	644.18	0.1 %
4500 Misc Income (non-posting)								
4501 Interest Income	4.15	125.00	-120.85	-96.7 %	4,417.87	1,375.00	3,042.87	221.3 %
4500 Total Misc Income (non-posting)	4.15	125.00	-120.85	-96.7 %	4,417.87	1,375.00	3,042.87	221.3 %
4650 Convenant Violaltions	0.00	0.00	0.00		450.00	0.00	450.00	
TOTAL INCOME	**73,700.41**	**73,555.00**	**145.41**	**0.2 %**	**812,642.05**	**808,505.00**	**4,137.05**	**0.5 %**
EXPENSE								
5100 Repairs & Maintenance Expense (non								
5108 Plumbing								
51081000 Sewer Drain Clean Out	1,245.00	0.00	1,245.00		1,245.00	500.00	745.00	149.0 %
5108 Total Plumbing	1,245.00	0.00	1,245.00		1,245.00	500.00	745.00	149.0 %
5112 Paint	12.30	0.00	12.30		12.30	100.00	-87.70	-87.7 %
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	225.00	-225.00	-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	0.00	0.00		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	1,257.30	25.00	1,232.30	4,929.2 %	2,606.43	3,800.00	-1,193.57	-31.4 %
5350 Licenses and Fees	0.00	0.00	0.00		119.00	50.00	69.00	138.0 %
5600 Administrative (non-posting)								
5601 Supplies	0.00	50.00	-50.00	-100.0 %	0.00	50.00	-50.00	-100.0 %
5605 Postage	335.05	145.83	189.22	129.8 %	1,327.98	1,604.13	-276.15	-17.2 %
5606 HOA Management Fee	2,520.00	2,520.00	0.00	0.0 %	27,720.00	27,720.00	0.00	0.0 %
5607 Copies/Printing	1,377.80	137.50	1,240.30	902.0 %	1,865.60	1,512.50	353.10	23.3 %
5608 Administrative	787.35	666.67	120.68	18.1 %	7,376.22	7,333.33	42.89	0.6 %
5611 HOA Legal Fees	28.00	416.67	-388.67	-93.3 %	2,903.00	4,583.33	-1,680.33	-36.7 %
5614 Accounting	0.00	0.00	0.00		2,875.00	3,000.00	-125.00	-4.2 %
5617 HOA Insurance	1,193.00	22,780.34	-21,587.34	-94.8 %	174,552.80	250,583.74	-76,030.94	-30.3 %

	Actual 11/01/25 - 11/30/25	Budget 11/25 - 11/25	$ Change	% Change	Actual YTD 01/01/25 - 11/30/25	Budget YTD 01/25 - 11/25	$ Change	% Change
5618 D & O Insurance	1,601.00	2,500.00	-899.00	-36.0 %	2,451.60	2,500.00	-48.40	-1.9 %
5623 Reserve Transfer	17,000.00	17,314.00	-314.00	-1.8 %	196,256.33	190,454.00	5,802.33	3.0 %
5621 Paylease On Line Payment Fees	98.00	208.33	-110.33	-53.0 %	1,104.00	2,291.67	-1,187.67	-51.8 %
5600 Total Administrative (non-posting)	24,940.20	46,739.34	-21,799.14	-46.6 %	418,432.53	491,632.70	-73,200.17	-14.9 %
5650 Bank Fees	0.00	12.50	-12.50	-100.0 %	36.00	137.50	-101.50	-73.8 %
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	-500.00	62.50	-562.50	-900.0 %	-401.06	687.50	-1,088.56	-158.3 %
6102 Roof/Gutter Maintenance	2,349.30	0.00	2,349.30		12,763.40	7,000.00	5,763.40	82.3 %
6103 Garage Doors	0.00	583.33	-583.33	-100.0 %	2,632.92	6,416.63	-3,783.71	-59.0 %
6104 Light Maintenance	329.20	208.33	120.87	58.0 %	4,316.81	2,291.67	2,025.14	88.4 %
6105 Plumbing Repairs	362.50	166.67	195.83	117.5 %	1,637.50	1,833.33	-195.83	-10.7 %
6106 Keys	5.41	25.00	-19.59	-78.4 %	-884.07	325.00	-1,209.07	-372.0 %
6107 Signs	624.09	0.00	624.09		624.09	100.00	524.09	524.1 %
6110 HOA Maintenance Repairs	0.00	25.00	-25.00	-100.0 %	37.50	225.00	-187.50	-83.3 %
6111 Drywall Repairs	0.00	0.00	0.00		125.00	0.00	125.00	
6100 Total Building Maintenance (non-pc	3,170.50	1,070.83	2,099.67	196.1 %	20,852.09	18,879.13	1,972.96	10.5 %
7000 Grounds & Landscaping (non-posting)								
7001 Landscape Maint. Contract	5,100.00	5,125.00	-25.00	-0.5 %	40,800.00	41,000.00	-200.00	-0.5 %
7002 Snow Removal	0.00	5,000.00	-5,000.00	-100.0 %	22,861.81	47,000.00	-24,138.19	-51.4 %
7003 Irrigation Maintenance	0.00	2,125.00	-2,125.00	-100.0 %	12,236.35	17,000.00	-4,763.65	-28.0 %
7004 Tree.Shrub Maint.	0.00	625.00	-625.00	-100.0 %	7,275.00	6,875.00	400.00	5.8 %
7006 General Maintenance	0.00	62.50	-62.50	-100.0 %	364.00	687.50	-323.50	-47.1 %
7020 Pet Services	0.00	0.00	0.00		272.60	900.00	-627.40	-69.7 %
7030 General Grounds Misc	968.75	291.67	677.08	232.1 %	13,932.72	3,208.33	10,724.39	334.3 %
7000 Total Grounds & Landscaping (non	6,068.75	13,229.17	-7,160.42	-54.1 %	97,742.48	116,670.83	-18,928.35	-16.2 %
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	141.25	208.33	-67.08	-32.2 %	1,566.34	2,291.67	-725.33	-31.7 %
8004 General Pool Maintenance	78.27	500.00	-421.73	-84.3 %	1,417.83	5,500.00	-4,082.17	-74.2 %
8010 Cabana Maintenance	-10.48	0.00	-10.48		877.52	600.00	277.52	46.3 %
8000 Total Pool & Cabana (non-osting)	209.04	708.33	-499.29	-70.5 %	14,577.60	21,891.67	-7,314.07	-33.4 %
8300 HOA Utilities (non-posting)								
8302 Electricity	888.68	1,034.33	-145.65	-14.1 %	11,037.37	11,377.67	-340.30	-3.0 %
8303 Water/Sewer	3,861.91	8,541.67	-4,679.76	-54.8 %	82,380.14	93,958.33	-11,578.19	-12.3 %
8304 Trash	4,184.36	3,500.00	684.36	19.6 %	40,095.96	38,500.00	1,595.96	4.1 %
8305 Storm Water	0.00	0.00	0.00		8,682.44	9,862.00	-1,179.56	-12.0 %
8306 Gas	56.41	148.75	-92.34	-62.1 %	995.05	1,636.25	-641.20	-39.2 %
8300 Total HOA Utilities (non-posting)	8,991.36	13,224.75	-4,233.39	-32.0 %	143,190.96	155,334.25	-12,143.29	-7.8 %
5140 Parking Expense	595.00	666.67	-71.67	-10.8 %	6,545.00	7,333.33	-788.33	-10.7 %

	Actual 11/01/25 - 11/30/25	Budget 11/25 - 11/25	$ Change	% Change	Actual YTD 01/01/25 - 11/30/25	Budget YTD 01/25 - 11/25	$ Change	% Change
TOTAL EXPENSE	**45,232.15**	**75,676.59**	**-30,444.44**	**-40.2 %**	**704,102.09**	**815,779.41**	**-111,677.32**	**-13.7 %**
NOI	**28,468.26**	**-2,121.59**	**30,589.85**	**1,441.8 %**	**108,539.96**	**-7,274.41**	**115,814.37**	**1,592.1 %**
NON OPERATING INCOME								
9000 Reserve Income								
9001 Reserve Contribution	17,000.00	17,314.33	-314.33	-1.8 %	196,256.33	190,457.63	5,798.70	3.0 %
9000 Total Reserve Income	17,000.00	17,314.33	-314.33	-1.8 %	196,256.33	190,457.63	5,798.70	3.0 %
TOTAL NON OPERATING INCOME	**17,000.00**	**17,314.33**	**-314.33**	**-1.8 %**	**196,256.33**	**190,457.63**	**5,798.70**	**3.0 %**
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	0.00	0.00	0.00		11,222.96	25,000.00	-13,777.04	-55.1 %
9200 Total Reserve Expenses	0.00	0.00	0.00		69,609.96	149,500.00	-79,890.04	-53.4 %
9500 Capital Items								
9506 Rehab Lighting	0.00	0.00	0.00		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	0.00	0.00	0.00		838.45	0.00	838.45	
9510 Concrete Replacement	0.00	0.00	0.00		1,675.80	35,000.00	-33,324.20	-95.2 %
9570 Fence Replacement	0.00	0.00	0.00		5,267.84	0.00	5,267.84	
9500 Total Capital Items	0.00	0.00	0.00		27,940.53	70,000.00	-42,059.47	-60.1 %
TOTAL NON OPERATING EXPENSE	**0.00**	**0.00**	**0.00**		**97,550.49**	**219,500.00**	**-121,949.51**	**-55.6 %**
NET INCOME	**45,468.26**	**15,192.74**	**30,275.52**	**199.3 %**	**207,245.80**	**-36,316.78**	**243,562.58**	**670.7 %**
NET INCOME SUMMARY								
Income	73,700.41	73,555.00	145.41	0.2 %	812,642.05	808,505.00	4,137.05	0.5 %
Expense	-45,232.15	-75,676.59	30,444.44	40.2 %	-704,102.09	-815,779.41	111,677.32	13.7 %
Other Income & Expense	0.00	0.00	0.00		0.00	0.00	0.00	
Net Operating Income	28,468.26	-2,121.59	30,589.85	1,441.8 %	108,539.96	-7,274.41	115,814.37	1,592.1 %
Non Operating Income	17,000.00	17,314.33	-314.33	-1.8 %	196,256.33	190,457.63	5,798.70	3.0 %
Non Operating Expense	0.00	0.00	0.00		-97,550.49	-219,500.00	121,949.51	55.6 %
NET INCOME	**45,468.26**	**15,192.74**	**30,275.52**	**199.3 %**	**207,245.80**	**-36,316.78**	**243,562.58**	**670.7 %**

Actual 11/01/25 - 11/30/25	Budget 11/25 - 11/25	$ Change	% Change	Actual YTD 01/01/25 - 11/30/25	Budget YTD 01/25 - 11/25	$ Change	% Change