Budget Comparison

Property: Second Jefferson Green HOA

Comparison Periods: 12/01/25 - 12/31/25 and 01/01/25 - 12/31/25 (accrual basis)

	Actual 12/01/25 - 12/31/25	Budget 12/25 - 12/25	$ Change	% Change	Actual YTD 01/01/25 - 12/31/25	Budget YTD 01/25 - 12/25	$ Change	% Change
INCOME								
4100 Rental Income (non-posting)								
4105 Garage /Parking	0.00	0.00	0.00		300.00	300.00	0.00	0.0 %
4107 Association Dues	73,080.00	73,080.00	0.00	0.0 %	875,615.52	876,960.00	-1,344.48	-0.2 %
4110 NSF Fees	20.00	0.00	20.00		370.00	200.00	170.00	85.0 %
4111 Late Fees	478.18	250.00	228.18	91.3 %	5,066.84	3,000.00	2,066.84	68.9 %
4100 Total Rental Income (non-posting)	73,578.18	73,330.00	248.18	0.3 %	881,352.36	880,460.00	892.36	0.1 %
4500 Misc Income (non-posting)								
4501 Interest Income	1,411.07	125.00	1,286.07	1,028.9 %	5,828.94	1,500.00	4,328.94	288.6 %
4500 Total Misc Income (non-posting)	1,411.07	125.00	1,286.07	1,028.9 %	5,828.94	1,500.00	4,328.94	288.6 %
4650 Convenant Violaltions	0.00	0.00	0.00		450.00	0.00	450.00	
TOTAL INCOME	**74,989.25**	**73,455.00**	**1,534.25**	**2.1 %**	**887,631.30**	**881,960.00**	**5,671.30**	**0.6 %**
EXPENSE								
5100 Repairs & Maintenance Expense (non								
5108 Plumbing								
51081000 Sewer Drain Clean Out	0.00	0.00	0.00		1,245.00	500.00	745.00	149.0 %
5108 Total Plumbing	0.00	0.00	0.00		1,245.00	500.00	745.00	149.0 %
5112 Paint	0.00	0.00	0.00		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	250.00	-250.00	-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	0.00	25.00	-25.00	-100.0 %	2,606.43	3,825.00	-1,218.57	-31.9 %
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	0.00	0.00		0.00	50.00	-50.00	-100.0 %
5605 Postage	1,064.47	145.87	918.60	629.7 %	2,392.45	1,750.00	642.45	36.7 %
5606 HOA Management Fee	2,520.00	2,520.00	0.00	0.0 %	30,240.00	30,240.00	0.00	0.0 %
5607 Copies/Printing	81.35	137.50	-56.15	-40.8 %	1,946.95	1,650.00	296.95	18.0 %
5608 Administrative	1,076.80	666.67	410.13	61.5 %	8,453.02	8,000.00	453.02	5.7 %
5611 HOA Legal Fees	112.00	416.67	-304.67	-73.1 %	3,015.00	5,000.00	-1,985.00	-39.7 %
5614 Accounting	0.00	0.00	0.00		2,875.00	3,000.00	-125.00	-4.2 %
5617 HOA Insurance	51,940.25	22,780.34	29,159.91	128.0 %	226,493.05	273,364.08	-46,871.03	-17.1 %

	Actual 12/01/25 - 12/31/25	Budget 12/25 - 12/25	$ Change	% Change	Actual YTD 01/01/25 - 12/31/25	Budget YTD 01/25 - 12/25	$ Change	% Change
5618 D & O Insurance	0.00	0.00	0.00		2,451.60	2,500.00	-48.40	-1.9 %
5623 Reserve Transfer	17,000.00	17,314.00	-314.00	-1.8 %	213,256.33	207,768.00	5,488.33	2.6 %
5621 Paylease On Line Payment Fees	98.00	208.33	-110.33	-53.0 %	1,202.00	2,500.00	-1,298.00	-51.9 %
5600 Total Administrative (non-posting)	73,892.87	44,189.38	29,703.49	67.2 %	492,325.40	535,822.08	-43,496.68	-8.1 %
5650 Bank Fees	0.00	12.50	-12.50	-100.0 %	36.00	150.00	-114.00	-76.0 %
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	-360.46	62.50	-422.96	-676.7 %	-761.52	750.00	-1,511.52	-201.5 %
6102 Roof/Gutter Maintenance	1,034.80	0.00	1,034.80		13,798.20	7,000.00	6,798.20	97.1 %
6103 Garage Doors	400.00	583.37	-183.37	-31.4 %	3,032.92	7,000.00	-3,967.08	-56.7 %
6104 Light Maintenance	0.00	208.33	-208.33	-100.0 %	4,316.81	2,500.00	1,816.81	72.7 %
6105 Plumbing Repairs	150.00	166.67	-16.67	-10.0 %	1,787.50	2,000.00	-212.50	-10.6 %
6106 Keys	-350.00	25.00	-375.00	-1,500.0 %	-1,234.07	350.00	-1,584.07	-452.6 %
6107 Signs	0.00	0.00	0.00		624.09	100.00	524.09	524.1 %
6110 HOA Maintenance Repairs	0.00	25.00	-25.00	-100.0 %	37.50	250.00	-212.50	-85.0 %
6111 Drywall Repairs	955.00	0.00	955.00		1,080.00	0.00	1,080.00	
6100 Total Building Maintenance (non-pc	1,829.34	1,070.87	758.47	70.8 %	22,681.43	19,950.00	2,731.43	13.7 %
7000 Grounds & Landscaping (non-posting)								
7001 Landscape Maint. Contract	0.00	0.00	0.00		40,800.00	41,000.00	-200.00	-0.5 %
7002 Snow Removal	3,985.50	5,000.00	-1,014.50	-20.3 %	26,847.31	52,000.00	-25,152.69	-48.4 %
7003 Irrigation Maintenance	0.00	0.00	0.00		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	7,500.00	-225.00	-3.0 %
7006 General Maintenance	0.00	62.50	-62.50	-100.0 %	364.00	750.00	-386.00	-51.5 %
7020 Pet Services	0.00	300.00	-300.00	-100.0 %	272.60	1,200.00	-927.40	-77.3 %
7030 General Grounds Misc	650.00	291.67	358.33	122.9 %	14,582.72	3,500.00	11,082.72	316.6 %
7000 Total Grounds & Landscaping (non	4,635.50	6,279.17	-1,643.67	-26.2 %	102,377.98	122,950.00	-20,572.02	-16.7 %
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	201.81	208.33	-6.52	-3.1 %	1,768.15	2,500.00	-731.85	-29.3 %
8004 General Pool Maintenance	78.27	500.00	-421.73	-84.3 %	1,496.10	6,000.00	-4,503.90	-75.1 %
8010 Cabana Maintenance	0.00	0.00	0.00		877.52	600.00	277.52	46.3 %
8000 Total Pool & Cabana (non-osting)	280.08	708.33	-428.25	-60.5 %	14,857.68	22,600.00	-7,742.32	-34.3 %
8300 HOA Utilities (non-posting)								
8302 Electricity	1,026.99	1,034.33	-7.34	-0.7 %	12,064.36	12,412.00	-347.64	-2.8 %
8303 Water/Sewer	2,424.27	8,541.67	-6,117.40	-71.6 %	84,804.41	102,500.00	-17,695.59	-17.3 %
8304 Trash	4,165.14	3,500.00	665.14	19.0 %	44,261.10	42,000.00	2,261.10	5.4 %
8305 Storm Water	0.00	0.00	0.00		8,682.44	9,862.00	-1,179.56	-12.0 %
8306 Gas	58.03	148.75	-90.72	-61.0 %	1,053.08	1,785.00	-731.92	-41.0 %
8300 Total HOA Utilities (non-posting)	7,674.43	13,224.75	-5,550.32	-42.0 %	150,865.39	168,559.00	-17,693.61	-10.5 %
5140 Parking Expense	595.00	666.67	-71.67	-10.8 %	7,140.00	8,000.00	-860.00	-10.8 %

	Actual 12/01/25 - 12/31/25	Budget 12/25 - 12/25	$ Change	% Change	Actual YTD 01/01/25 - 12/31/25	Budget YTD 01/25 - 12/25	$ Change	% Change
TOTAL EXPENSE	**88,907.22**	**66,176.67**	**22,730.55**	**34.3 %**	**793,009.31**	**881,956.08**	**-88,946.77**	**-10.1 %**
NOI	**-13,917.97**	**7,278.33**	**-21,196.30**	**-291.2 %**	**94,621.99**	**3.92**	**94,618.07**	**2,413,726.3 %**
NON OPERATING INCOME								
9000 Reserve Income								
9001 Reserve Contribution	17,000.00	17,314.33	-314.33	-1.8 %	213,256.33	207,771.96	5,484.37	2.6 %
9000 Total Reserve Income	17,000.00	17,314.33	-314.33	-1.8 %	213,256.33	207,771.96	5,484.37	2.6 %
TOTAL NON OPERATING INCOME	**17,000.00**	**17,314.33**	**-314.33**	**-1.8 %**	**213,256.33**	**207,771.96**	**5,484.37**	**2.6 %**
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	**3,082.03**	**24,592.66**	**-21,510.63**	**-87.5 %**	**210,327.83**	**-11,724.12**	**222,051.95**	**1,894.0 %**
NET INCOME SUMMARY								
Income	74,989.25	73,455.00	1,534.25	2.1 %	887,631.30	881,960.00	5,671.30	0.6 %
Expense	-88,907.22	-66,176.67	-22,730.55	34.3 %	-793,009.31	-881,956.08	88,946.77	10.1 %
Other Income & Expense	0.00	0.00	0.00		0.00	0.00	0.00	
Net Operating Income	-13,917.97	7,278.33	-21,196.30	-291.2 %	94,621.99	3.92	94,618.07	2,413,726.3 %
Non Operating Income	17,000.00	17,314.33	-314.33	-1.8 %	213,256.33	207,771.96	5,484.37	2.6 %
Non Operating Expense	0.00	0.00	0.00		-97,550.49	-219,500.00	121,949.51	55.6 %
NET INCOME	**3,082.03**	**24,592.66**	**-21,510.63**	**-87.5 %**	**210,327.83**	**-11,724.12**	**222,051.95**	**1,894.0 %**

Actual 12/01/25 - 12/31/25	Budget 12/25 - 12/25	$ Change	% Change	Actual YTD 01/01/25 - 12/31/25	Budget YTD 01/25 - 12/25	$ Change	% Change