Budget Comparison

Property: Second Jefferson Green HOA

Comparison Periods: 08/01/25 - 08/31/25 and 01/01/25 - 08/31/25 (accrual basis)

	Actual 08/01/25 - 08/31/25	Budget 08/25 - 08/25	$ Change	% Change	Actual YTD 01/01/25 - 08/31/25	Budget YTD 01/25 - 08/25	$ Change	% Change
INCOME								
4100 Rental Income (non-posting)								
4105 Garage /Parking	50.00	0.00	50.00		300.00	200.00	100.00	50.0 %
4107 Association Dues	73,080.00	73,080.00	0.00	0.0 %	583,295.52	584,640.00	-1,344.48	-0.2 %
4110 NSF Fees	20.00	50.00	-30.00	-60.0 %	270.00	150.00	120.00	80.0 %
4111 Late Fees	417.47	250.00	167.47	67.0 %	3,581.65	2,000.00	1,581.65	79.1 %
4100 Total Rental Income (non-posting)	73,567.47	73,380.00	187.47	0.3 %	587,447.17	586,990.00	457.17	0.1 %
4500 Misc Income (non-posting)								
4501 Interest Income	3.99	125.00	-121.01	-96.8 %	3,026.16	1,000.00	2,026.16	202.6 %
4500 Total Misc Income (non-posting)	3.99	125.00	-121.01	-96.8 %	3,026.16	1,000.00	2,026.16	202.6 %
4650 Convenant Violaltions	0.00	0.00	0.00		450.00	0.00	450.00	
TOTAL INCOME	**73,571.46**	**73,505.00**	**66.46**	**0.1 %**	**590,923.33**	**587,990.00**	**2,933.33**	**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	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	150.00	-150.00	-100.0 %
5122 Keys and Locks	0.00	50.00	-50.00	-100.0 %	0.00	100.00	-100.00	-100.0 %
5125 Fire & Life Safety	0.00	0.00	0.00		447.13	300.00	147.13	49.0 %
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	25.00	-25.00	-100.0 %	0.00	25.00	-25.00	-100.0 %
5170 Extermination	289.00	0.00	289.00		807.00	250.00	557.00	222.8 %
5100 Total Repairs & Maintenance Expe	289.00	100.00	189.00	189.0 %	1,254.13	3,250.00	-1,995.87	-61.4 %
5350 Licenses and Fees	0.00	0.00	0.00		75.00	0.00	75.00	
5600 Administrative (non-posting)								
5605 Postage	67.64	145.83	-78.19	-53.6 %	783.90	1,166.64	-382.74	-32.8 %
5606 HOA Management Fee	2,520.00	2,520.00	0.00	0.0 %	20,160.00	20,160.00	0.00	0.0 %
5607 Copies/Printing	0.00	137.50	-137.50	-100.0 %	467.50	1,100.00	-632.50	-57.5 %
5608 Administrative	314.06	666.67	-352.61	-52.9 %	4,745.96	5,333.32	-587.36	-11.0 %
5611 HOA Legal Fees	1,204.00	416.67	787.33	189.0 %	2,574.00	3,333.32	-759.32	-22.8 %
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 %	138,687.84	182,242.72	-43,554.88	-23.9 %
5618 D & O Insurance	0.00	0.00	0.00		850.60	0.00	850.60	

	Actual 08/01/25 - 08/31/25	Budget 08/25 - 08/25	$ Change	% Change	Actual YTD 01/01/25 - 08/31/25	Budget YTD 01/25 - 08/25	$ Change	% Change
5623 Reserve Transfer	17,314.00	17,314.00	0.00	0.0 %	144,628.00	138,512.00	6,116.00	4.4 %
5621 Paylease On Line Payment Fees	106.00	208.33	-102.33	-49.1 %	804.00	1,666.68	-862.68	-51.8 %
5600 Total Administrative (non-posting)	38,861.68	44,189.34	-5,327.66	-12.1 %	316,576.80	356,514.68	-39,937.88	-11.2 %
5650 Bank Fees	0.00	12.50	-12.50	-100.0 %	24.00	100.00	-76.00	-76.0 %
6100 Building Maintenance (non-posting)								
6101 Exterior Bldg Maintenance	-275.00	62.50	-337.50	-540.0 %	2,523.94	500.00	2,023.94	404.8 %
6102 Roof/Gutter Maintenance	0.00	0.00	0.00		9,714.10	5,250.00	4,464.10	85.0 %
6103 Garage Doors	1,537.50	583.33	954.17	163.6 %	1,832.50	4,666.64	-2,834.14	-60.7 %
6104 Light Maintenance	0.00	208.33	-208.33	-100.0 %	3,398.61	1,666.68	1,731.93	103.9 %
6105 Plumbing Repairs	0.00	166.67	-166.67	-100.0 %	1,275.00	1,333.32	-58.32	-4.4 %
6106 Keys	0.00	50.00	-50.00	-100.0 %	-964.48	250.00	-1,214.48	-485.8 %
6107 Signs	0.00	0.00	0.00		0.00	100.00	-100.00	-100.0 %
6110 HOA Maintenance Repairs	37.50	25.00	12.50	50.0 %	37.50	150.00	-112.50	-75.0 %
6100 Total Building Maintenance (non-pc	1,300.00	1,095.83	204.17	18.6 %	17,817.17	13,916.64	3,900.53	28.0 %
7000 Grounds & Landscaping (non-posting)								
7001 Landscape Maint. Contract	5,100.00	5,125.00	-25.00	-0.5 %	25,500.00	25,625.00	-125.00	-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	4,275.00	2,125.00	2,150.00	101.2 %	12,236.35	10,625.00	1,611.35	15.2 %
7004 Tree.Shrub Maint.	3,340.00	625.00	2,715.00	434.4 %	3,340.00	5,000.00	-1,660.00	-33.2 %
7006 General Maintenance	0.00	62.50	-62.50	-100.0 %	364.00	500.00	-136.00	-27.2 %
7020 Pet Services	0.00	0.00	0.00		272.60	900.00	-627.40	-69.7 %
7030 General Grounds Misc	4,713.30	291.67	4,421.63	1,516.0 %	12,201.47	2,333.32	9,868.15	422.9 %
7000 Total Grounds & Landscaping (non	17,428.30	8,229.17	9,199.13	111.8 %	76,776.23	86,983.32	-10,207.09	-11.7 %
8000 Pool & Cabana (non-osting)								
8001 Pool Contract	0.00	1,500.00	-1,500.00	-100.0 %	5,082.00	6,000.00	-918.00	-15.3 %
8002 Pool Supplies	0.00	1,200.00	-1,200.00	-100.0 %	3,213.82	6,000.00	-2,786.18	-46.4 %
8003 Pool Phone	141.06	208.33	-67.27	-32.3 %	1,126.78	1,666.68	-539.90	-32.4 %
8004 General Pool Maintenance	71.81	500.00	-428.19	-85.6 %	649.48	4,000.00	-3,350.52	-83.8 %
8010 Cabana Maintenance	0.00	0.00	0.00		612.00	300.00	312.00	104.0 %
8000 Total Pool & Cabana (non-osting)	212.87	3,408.33	-3,195.46	-93.8 %	10,684.08	17,966.68	-7,282.60	-40.5 %
8300 HOA Utilities (non-posting)								
8302 Electricity	1,371.12	1,034.33	336.79	32.6 %	7,917.10	8,274.68	-357.58	-4.3 %
8303 Water/Sewer	9,430.55	8,541.67	888.88	10.4 %	55,406.28	68,333.32	-12,927.04	-18.9 %
8304 Trash	2,795.00	3,500.00	-705.00	-20.1 %	27,435.00	28,000.00	-565.00	-2.0 %
8305 Storm Water	0.00	0.00	0.00		8,682.44	9,862.00	-1,179.56	-12.0 %
8306 Gas	77.02	148.75	-71.73	-48.2 %	820.35	1,190.00	-369.65	-31.1 %
8300 Total HOA Utilities (non-posting)	13,673.69	13,224.75	448.94	3.4 %	100,261.17	115,660.00	-15,398.83	-13.3 %
5140 Parking Expense	595.00	666.67	-71.67	-10.8 %	4,760.00	5,333.32	-573.32	-10.7 %
TOTAL EXPENSE	**72,360.54**	**70,926.59**	**1,433.95**	**2.0 %**	**528,228.58**	**599,724.64**	**-71,496.06**	**-11.9 %**
NOI	**1,210.92**	**2,578.41**	**-1,367.49**	**-53.0 %**	**62,694.75**	**-11,734.64**	**74,429.39**	**634.3 %**

	Actual 08/01/25 - 08/31/25	Budget 08/25 - 08/25	$ Change	% Change	Actual YTD 01/01/25 - 08/31/25	Budget YTD 01/25 - 08/25	$ Change	% Change
NON OPERATING INCOME								
9000 Reserve Income								
9001 Reserve Contribution	17,314.00	17,314.33	-0.33	0.0 %	144,628.00	138,514.64	6,113.36	4.4 %
9000 Total Reserve Income	17,314.00	17,314.33	-0.33	0.0 %	144,628.00	138,514.64	6,113.36	4.4 %
TOTAL NON OPERATING INCOME	**17,314.00**	**17,314.33**	**-0.33**	**0.0 %**	**144,628.00**	**138,514.64**	**6,113.36**	**4.4 %**
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	15,000.00	-15,000.00	-100.0 %	-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		4,119.27	25,000.00	-20,880.73	-83.5 %
9200 Total Reserve Expenses	0.00	15,000.00	-15,000.00	-100.0 %	62,506.27	149,500.00	-86,993.73	-58.2 %
9500 Capital Items								
9506 Rehab Lighting	0.00	0.00	0.00		17,722.32	35,000.00	-17,277.68	-49.4 %
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	0.00	0.00	0.00		22,739.32	70,000.00	-47,260.68	-67.5 %
TOTAL NON OPERATING EXPENSE	**0.00**	**15,000.00**	**-15,000.00**	**-100.0 %**	**85,245.59**	**219,500.00**	**-134,254.41**	**-61.2 %**
NET INCOME	**18,524.92**	**4,892.74**	**13,632.18**	**278.6 %**	**122,077.16**	**-92,720.00**	**214,797.16**	**231.7 %**
NET INCOME SUMMARY								
Income	73,571.46	73,505.00	66.46	0.1 %	590,923.33	587,990.00	2,933.33	0.5 %
Expense	-72,360.54	-70,926.59	-1,433.95	2.0 %	-528,228.58	-599,724.64	71,496.06	11.9 %
Other Income & Expense	0.00	0.00	0.00		0.00	0.00	0.00	
Net Operating Income	1,210.92	2,578.41	-1,367.49	-53.0 %	62,694.75	-11,734.64	74,429.39	634.3 %
Non Operating Income	17,314.00	17,314.33	-0.33	0.0 %	144,628.00	138,514.64	6,113.36	4.4 %
Non Operating Expense	0.00	-15,000.00	15,000.00	100.0 %	-85,245.59	-219,500.00	134,254.41	61.2 %
NET INCOME	**18,524.92**	**4,892.74**	**13,632.18**	**278.6 %**	**122,077.16**	**-92,720.00**	**214,797.16**	**231.7 %**