Budget Comparison

Property: Second Jefferson Green HOA

Comparison Periods: 02/01/26 - 02/28/26 and 01/01/26 - 02/28/26 (accrual basis)

	Actual 02/01/26 - 02/28/26	Budget 02/26 - 02/26	$ Change	% Change	Actual YTD 01/01/26 - 02/28/26	Budget YTD 01/26 - 02/26	$ Change	% Change
INCOME								
4100 Rental Income (non-posting)								
4105 Garage /Parking	0.00	0.00	0.00		50.00	50.00	0.00	0.0 %
4107 Association Dues	73,080.00	73,080.00	0.00	0.0 %	146,160.00	146,160.00	0.00	0.0 %
4110 NSF Fees	20.00	0.00	20.00		80.00	50.00	30.00	60.0 %
4111 Late Fees	270.33	250.00	20.33	8.1 %	762.68	500.00	262.68	52.5 %
4100 Total Rental Income (non-posting)	73,370.33	73,330.00	40.33	0.1 %	147,052.68	146,760.00	292.68	0.2 %
4500 Misc Income (non-posting)								
4501 Interest Income	4.86	250.00	-245.14	-98.1 %	9.79	500.00	-490.21	-98.0 %
4500 Total Misc Income (non-posting)	4.86	250.00	-245.14	-98.1 %	9.79	500.00	-490.21	-98.0 %
TOTAL INCOME	**73,375.19**	**73,580.00**	**-204.81**	**-0.3 %**	**147,062.47**	**147,260.00**	**-197.53**	**-0.1 %**
EXPENSE								
5100 Repairs & Maintenance Expense (non								
5112 Paint	0.00	0.00	0.00		0.00	25.00	-25.00	-100.0 %
5170 Extermination	169.00	0.00	169.00		558.00	0.00	558.00	
5100 Total Repairs & Maintenance Expe	169.00	0.00	169.00		558.00	25.00	533.00	2,132.0 %
5600 Administrative (non-posting)								
5605 Postage	74.80	145.83	-71.03	-48.7 %	160.29	291.70	-131.41	-45.0 %
5606 HOA Management Fee	2,856.00	2,856.00	0.00	0.0 %	5,712.00	5,712.00	0.00	0.0 %
5607 Copies/Printing	51.60	137.50	-85.90	-62.5 %	98.35	275.00	-176.65	-64.2 %
5608 Administrative	937.35	666.67	270.68	40.6 %	1,752.30	1,333.30	419.00	31.4 %
5611 HOA Legal Fees	493.00	416.67	76.33	18.3 %	493.00	833.30	-340.30	-40.8 %
5617 HOA Insurance	12,169.27	21,765.83	-9,596.56	-44.1 %	12,169.27	43,531.70	-31,362.43	-72.0 %
5623 Reserve Transfer	19,000.00	19,000.00	0.00	0.0 %	38,000.00	38,000.00	0.00	0.0 %
5621 Paylease On Line Payment Fees	102.00	208.33	-106.33	-51.0 %	208.00	416.70	-208.70	-50.1 %
5600 Total Administrative (non-posting)	35,684.02	45,196.83	-9,512.81	-21.0 %	58,593.21	90,393.70	-31,800.49	-35.2 %
5650 Bank Fees	0.00	5.42	-5.42	-100.0 %	24.00	10.80	13.20	122.2 %
6100 Building Maintenance (non-posting)								
6101 Exterior Bldg Maintenance	-400.00	62.50	-462.50	-740.0 %	-800.00	125.00	-925.00	-740.0 %
6102 Roof/Gutter Maintenance	0.00	2,625.00	-2,625.00	-100.0 %	0.00	2,625.00	-2,625.00	-100.0 %
6103 Garage Doors	0.00	583.33	-583.33	-100.0 %	0.00	1,166.66	-1,166.66	-100.0 %
6104 Light Maintenance	50.00	208.33	-158.33	-76.0 %	50.00	416.70	-366.70	-88.0 %
6105 Plumbing Repairs	0.00	166.67	-166.67	-100.0 %	1,212.50	333.30	879.20	263.8 %
6106 Keys	-350.00	25.00	-375.00	-1,500.0 %	-350.00	50.00	-400.00	-800.0 %
6100 Total Building Maintenance (non-pc	-700.00	3,670.83	-4,370.83	-119.1 %	112.50	4,716.66	-4,604.16	-97.6 %

	Actual 02/01/26 - 02/28/26	Budget 02/26 - 02/26	$ Change	% Change	Actual YTD 01/01/26 - 02/28/26	Budget YTD 01/26 - 02/26	$ Change	% Change
7000 Grounds & Landscaping (non-posting)								
7002 Snow Removal	0.00	10,000.00	-10,000.00	-100.0 %	1,970.70	20,000.00	-18,029.30	-90.1 %
7004 Tree.Shrub Maint.	0.00	625.00	-625.00	-100.0 %	0.00	1,250.00	-1,250.00	-100.0 %
7006 General Maintenance	0.00	62.50	-62.50	-100.0 %	0.00	125.00	-125.00	-100.0 %
7020 Pet Services	0.00	300.00	-300.00	-100.0 %	0.00	600.00	-600.00	-100.0 %
7030 General Grounds Misc	500.00	291.67	208.33	71.4 %	825.00	583.30	241.70	41.4 %
7000 Total Grounds & Landscaping (non	500.00	11,279.17	-10,779.17	-95.6 %	2,795.70	22,558.30	-19,762.60	-87.6 %
8000 Pool & Cabana (non-osting)								
8001 Pool Contract	0.00	0.00	0.00		325.00	0.00	325.00	
8003 Pool Phone	141.54	208.33	-66.79	-32.1 %	222.47	416.70	-194.23	-46.6 %
8004 General Pool Maintenance	78.27	500.00	-421.73	-84.3 %	156.54	1,000.00	-843.46	-84.3 %
8000 Total Pool & Cabana (non-osting)	219.81	708.33	-488.52	-69.0 %	704.01	1,416.70	-712.69	-50.3 %
8300 HOA Utilities (non-posting)								
8302 Electricity	998.03	1,034.33	-36.30	-3.5 %	1,958.96	2,068.70	-109.74	-5.3 %
8303 Water/Sewer	2,432.07	8,541.67	-6,109.60	-71.5 %	12,791.13	17,083.30	-4,292.17	-25.1 %
8304 Trash	380.52	3,528.33	-3,147.81	-89.2 %	8,639.15	7,056.70	1,582.45	22.4 %
8305 Storm Water	0.00	0.00	0.00		13,032.36	9,862.00	3,170.36	32.1 %
8306 Gas	57.96	148.75	-90.79	-61.0 %	116.22	297.50	-181.28	-60.9 %
8300 Total HOA Utilities (non-posting)	3,868.58	13,253.08	-9,384.50	-70.8 %	36,537.82	36,368.20	169.62	0.5 %
5140 Parking Expense	595.00	666.67	-71.67	-10.8 %	1,190.00	1,333.30	-143.30	-10.7 %
TOTAL EXPENSE	**40,336.41**	**74,780.33**	**-34,443.92**	**-46.1 %**	**100,515.24**	**156,822.66**	**-56,307.42**	**-35.9 %**
NOI	**33,038.78**	**-1,200.33**	**34,239.11**	**2,852.5 %**	**46,547.23**	**-9,562.66**	**56,109.89**	**586.8 %**
NON OPERATING INCOME								
9000 Reserve Income								
9001 Reserve Contribution	19,000.00	19,000.00	0.00	0.0 %	38,000.00	38,000.00	0.00	0.0 %
9000 Total Reserve Income	19,000.00	19,000.00	0.00	0.0 %	38,000.00	38,000.00	0.00	0.0 %
TOTAL NON OPERATING INCOME	**19,000.00**	**19,000.00**	**0.00**	**0.0 %**	**38,000.00**	**38,000.00**	**0.00**	**0.0 %**
NET INCOME	**52,038.78**	**17,799.67**	**34,239.11**	**192.4 %**	**84,547.23**	**28,437.34**	**56,109.89**	**197.3 %**
NET INCOME SUMMARY								
Income	73,375.19	73,580.00	-204.81	-0.3 %	147,062.47	147,260.00	-197.53	-0.1 %
Expense	-40,336.41	-74,780.33	34,443.92	46.1 %	-100,515.24	-156,822.66	56,307.42	35.9 %
Other Income & Expense	0.00	0.00	0.00		0.00	0.00	0.00	
Net Operating Income	33,038.78	-1,200.33	34,239.11	2,852.5 %	46,547.23	-9,562.66	56,109.89	586.8 %
Non Operating Income	19,000.00	19,000.00	0.00		38,000.00	38,000.00	0.00	
NET INCOME	**52,038.78**	**17,799.67**	**34,239.11**	**192.4 %**	**84,547.23**	**28,437.34**	**56,109.89**	**197.3 %**

Actual 02/01/26 - 02/28/26	Budget 02/26 - 02/26	$ Change	% Change	Actual YTD 01/01/26 - 02/28/26	Budget YTD 01/26 - 02/26	$ Change	% Change