Budget Comparison

Property: Second Jefferson Green HOA

Comparison Periods: 08/01/26 - 08/31/26 and 01/01/26 - 08/31/26 (accrual basis)

	Actual 08/01/26 - 08/31/26	Budget 08/26 - 08/26	$ Change	% Change	Actual YTD 01/01/26 - 08/31/26	Budget YTD 01/26 - 08/26	$ Change	% Change
INCOME								
4100 Rental Income (non-posting)								
4105 Garage /Parking	0.00	0.00	0.00		50.00	200.00	-150.00	-75.0 %
4107 Association Dues	73,080.00	73,080.00	0.00	0.0 %	584,640.00	584,640.00	0.00	0.0 %
4110 NSF Fees	0.00	0.00	0.00		140.00	150.00	-10.00	-6.7 %
4111 Late Fees	374.64	250.00	124.64	49.9 %	3,185.73	2,000.00	1,185.73	59.3 %
4100 Total Rental Income (non-posting)	73,454.64	73,330.00	124.64	0.2 %	588,015.73	586,990.00	1,025.73	0.2 %
4500 Misc Income (non-posting)								
4501 Interest Income	13.76	250.00	-236.24	-94.5 %	2,051.56	2,000.00	51.56	2.6 %
4502 Home Sales	135.00	0.00	135.00		435.00	0.00	435.00	
4500 Total Misc Income (non-posting)	148.76	250.00	-101.24	-40.5 %	2,486.56	2,000.00	486.56	24.3 %
4999 Misc Income	465.00	0.00	465.00		465.00	0.00	465.00	
TOTAL INCOME	**74,068.40**	**73,580.00**	**488.40**	**0.7 %**	**590,967.29**	**588,990.00**	**1,977.29**	**0.3 %**
EXPENSE								
5030 Cleaning & Maintenance Expense (nor								
5033 Landscaping	0.00	0.00	0.00		-50.00	0.00	-50.00	
5030 Total Cleaning & Maintenance Exp	0.00	0.00	0.00		-50.00	0.00	-50.00	
5100 Repairs & Maintenance Expense (non								
5108 Plumbing	735.00	0.00	735.00		735.00	500.00	235.00	47.0 %
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	190.00	0.00	190.00		613.00	350.00	263.00	75.1 %
5126 Common Area Exterior Repairs	0.00	0.00	0.00		0.00	250.00	-250.00	-100.0 %
5135 Painting Labor	0.00	0.00	0.00		0.00	25.00	-25.00	-100.0 %
5170 Extermination	12.50	0.00	12.50		1,152.21	500.00	652.21	130.4 %
5100 Total Repairs & Maintenance Expe	937.50	75.00	862.50	1,150.0 %	2,500.21	2,550.00	-49.79	-2.0 %
5600 Administrative (non-posting)								
5605 Postage	148.88	145.83	3.05	2.1 %	725.19	1,166.68	-441.49	-37.8 %
5606 HOA Management Fee	2,856.00	2,856.00	0.00	0.0 %	22,848.00	22,848.00	0.00	0.0 %
5607 Copies/Printing	0.00	137.50	-137.50	-100.0 %	506.70	1,100.00	-593.30	-53.9 %
5608 Administrative	263.00	666.67	-403.67	-60.6 %	5,811.55	5,333.32	478.23	9.0 %
5611 HOA Legal Fees	0.00	416.67	-416.67	-100.0 %	986.00	3,333.32	-2,347.32	-70.4 %
5614 Accounting	0.00	0.00	0.00		2,975.00	3,000.00	-25.00	-0.8 %
5617 HOA Insurance	12,169.27	21,765.83	-9,596.56	-44.1 %	85,184.89	174,126.68	-88,941.79	-51.1 %

	Actual 08/01/26 - 08/31/26	Budget 08/26 - 08/26	$ Change	% Change	Actual YTD 01/01/26 - 08/31/26	Budget YTD 01/26 - 08/26	$ Change	% Change
5623 Reserve Transfer	20,000.00	19,000.00	1,000.00	5.3 %	212,000.00	152,000.00	60,000.00	39.5 %
5625 Resident Relations	65.00	0.00	65.00		65.00	0.00	65.00	
5621 Paylease On Line Payment Fees	103.00	208.33	-105.33	-50.6 %	827.00	1,666.68	-839.68	-50.4 %
5600 Total Administrative (non-posting)	35,605.15	45,196.83	-9,591.68	-21.2 %	331,929.33	364,574.68	-32,645.35	-9.0 %
5650 Bank Fees	0.00	5.42	-5.42	-100.0 %	36.00	43.32	-7.32	-16.9 %
6100 Building Maintenance (non-posting)								
6101 Exterior Bldg Maintenance	0.00	62.50	-62.50	-100.0 %	-3,873.27	500.00	-4,373.27	-874.7 %
6102 Roof/Gutter Maintenance	525.00	2,625.00	-2,100.00	-80.0 %	3,872.30	7,875.00	-4,002.70	-50.8 %
6103 Garage Doors	0.00	583.33	-583.33	-100.0 %	412.50	4,666.64	-4,254.14	-91.2 %
6104 Light Maintenance	301.46	208.33	93.13	44.7 %	804.12	1,666.68	-862.56	-51.8 %
6105 Plumbing Repairs	50.00	166.67	-116.67	-70.0 %	2,323.52	1,333.32	990.20	74.3 %
6106 Keys	0.00	50.00	-50.00	-100.0 %	-692.14	250.00	-942.14	-376.9 %
6107 Signs	0.00	0.00	0.00		611.92	100.00	511.92	511.9 %
6110 HOA Maintenance Repairs	65.23	25.00	40.23	160.9 %	1,788.50	150.00	1,638.50	1,092.3 %
6111 Drywall Repairs	0.00	0.00	0.00		150.00	0.00	150.00	
6100 Total Building Maintenance (non-pc	941.69	3,720.83	-2,779.14	-74.7 %	5,397.45	16,541.64	-11,144.19	-67.4 %
7000 Grounds & Landscaping (non-posting)								
7001 Landscape Maint. Contract	5,100.00	5,500.00	-400.00	-7.3 %	20,400.00	27,500.00	-7,100.00	-25.8 %
7002 Snow Removal	0.00	0.00	0.00		2,876.70	27,500.00	-24,623.30	-89.5 %
7003 Irrigation Maintenance	2,995.00	2,125.00	870.00	40.9 %	9,882.00	10,625.00	-743.00	-7.0 %
7004 Tree.Shrub Maint.	0.00	625.00	-625.00	-100.0 %	0.00	5,000.00	-5,000.00	-100.0 %
7006 General Maintenance	0.00	62.50	-62.50	-100.0 %	0.00	500.00	-500.00	-100.0 %
7020 Pet Services	0.00	0.00	0.00		969.73	900.00	69.73	7.7 %
7030 General Grounds Misc	3,567.73	291.67	3,276.06	1,123.2 %	6,274.90	2,333.32	3,941.58	168.9 %
7000 Total Grounds & Landscaping (non	11,662.73	8,604.17	3,058.56	35.5 %	40,403.33	74,358.32	-33,954.99	-45.7 %
8000 Pool & Cabana (non-osting)								
8001 Pool Contract	0.00	1,500.00	-1,500.00	-100.0 %	2,155.00	6,000.00	-3,845.00	-64.1 %
8002 Pool Supplies	0.00	1,200.00	-1,200.00	-100.0 %	881.17	6,000.00	-5,118.83	-85.3 %
8003 Pool Phone	206.02	208.33	-2.31	-1.1 %	1,137.57	1,666.68	-529.11	-31.7 %
8004 General Pool Maintenance	515.77	500.00	15.77	3.2 %	1,658.17	4,000.00	-2,341.83	-58.5 %
8010 Cabana Maintenance	0.00	0.00	0.00		0.00	300.00	-300.00	-100.0 %
8000 Total Pool & Cabana (non-osting)	721.79	3,408.33	-2,686.54	-78.8 %	5,831.91	17,966.68	-12,134.77	-67.5 %
8300 HOA Utilities (non-posting)								
8302 Electricity	1,444.88	1,034.33	410.55	39.7 %	8,420.62	8,274.68	145.94	1.8 %
8303 Water/Sewer	10,435.81	8,541.67	1,894.14	22.2 %	64,231.64	68,333.32	-4,101.68	-6.0 %
8304 Trash	4,711.77	3,528.33	1,183.44	33.5 %	34,532.45	28,226.68	6,305.77	22.3 %
8305 Storm Water	0.00	0.00	0.00		13,032.36	9,862.00	3,170.36	32.1 %
8306 Gas	59.22	148.75	-89.53	-60.2 %	805.29	1,190.00	-384.71	-32.3 %
8300 Total HOA Utilities (non-posting)	16,651.68	13,253.08	3,398.60	25.6 %	121,022.36	115,886.68	5,135.68	4.4 %
5140 Parking Expense	595.00	666.67	-71.67	-10.8 %	4,994.42	5,333.32	-338.90	-6.4 %
TOTAL EXPENSE	**67,115.54**	**74,930.33**	**-7,814.79**	**-10.4 %**	**512,065.01**	**597,254.64**	**-85,189.63**	**-14.3 %**

	Actual 08/01/26 - 08/31/26	Budget 08/26 - 08/26	$ Change	% Change	Actual YTD 01/01/26 - 08/31/26	Budget YTD 01/26 - 08/26	$ Change	% Change
NOI	**6,952.86**	**-1,350.33**	**8,303.19**	**614.9 %**	**78,902.28**	**-8,264.64**	**87,166.92**	**1,054.7 %**
NON OPERATING INCOME								
9000 Reserve Income								
9001 Reserve Contribution	20,000.00	19,000.00	1,000.00	5.3 %	212,000.00	152,000.00	60,000.00	39.5 %
9000 Total Reserve Income	20,000.00	19,000.00	1,000.00	5.3 %	212,000.00	152,000.00	60,000.00	39.5 %
TOTAL NON OPERATING INCOME	**20,000.00**	**19,000.00**	**1,000.00**	**5.3 %**	**212,000.00**	**152,000.00**	**60,000.00**	**39.5 %**
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	15,000.00	-15,000.00	-100.0 %	0.00	30,000.00	-30,000.00	-100.0 %
9208 Plumbing	0.00	0.00	0.00		0.00	20,000.00	-20,000.00	-100.0 %
9231 Parking Lot/Concrete	0.00	0.00	0.00		10,170.00	35,000.00	-24,830.00	-70.9 %
9232 Trees	0.00	0.00	0.00		11,870.00	0.00	11,870.00	
9240 Roofs	0.00	0.00	0.00		4,200.00	0.00	4,200.00	
9200 Total Reserve Expenses	0.00	15,000.00	-15,000.00	-100.0 %	26,240.00	90,000.00	-63,760.00	-70.8 %
9500 Capital Items								
9580 Landscaping Capital	7,350.00	0.00	7,350.00		7,350.00	0.00	7,350.00	
9506 Rehab Lighting	0.00	0.00	0.00		14,106.23	35,000.00	-20,893.77	-59.7 %
9510 Concrete Replacement	0.00	0.00	0.00		28,560.00	35,000.00	-6,440.00	-18.4 %
9500 Total Capital Items	7,350.00	0.00	7,350.00		50,016.23	70,000.00	-19,983.77	-28.5 %
TOTAL NON OPERATING EXPENSE	**7,350.00**	**15,000.00**	**-7,650.00**	**-51.0 %**	**76,256.23**	**160,000.00**	**-83,743.77**	**-52.3 %**
NET INCOME	**19,602.86**	**2,649.67**	**16,953.19**	**639.8 %**	**214,646.05**	**-16,264.64**	**230,910.69**	**1,419.7 %**
NET INCOME SUMMARY								
Income	74,068.40	73,580.00	488.40	0.7 %	590,967.29	588,990.00	1,977.29	0.3 %
Expense	-67,115.54	-74,930.33	7,814.79	10.4 %	-512,065.01	-597,254.64	85,189.63	14.3 %
Other Income & Expense	0.00	0.00	0.00		0.00	0.00	0.00	
Net Operating Income	6,952.86	-1,350.33	8,303.19	614.9 %	78,902.28	-8,264.64	87,166.92	1,054.7 %
Non Operating Income	20,000.00	19,000.00	1,000.00	5.3 %	212,000.00	152,000.00	60,000.00	39.5 %
Non Operating Expense	-7,350.00	-15,000.00	7,650.00	51.0 %	-76,256.23	-160,000.00	83,743.77	52.3 %
NET INCOME	**19,602.86**	**2,649.67**	**16,953.19**	**639.8 %**	**214,646.05**	**-16,264.64**	**230,910.69**	**1,419.7 %**