Budget Comparison

Property: Second Jefferson Green HOA

Comparison Periods: 09/01/26 - 09/30/26 and 01/01/26 - 09/30/26 (accrual basis)

	Actual 09/01/26 - 09/30/26	Budget 09/26 - 09/26	$ Change	% Change	Actual YTD 01/01/26 - 09/30/26	Budget YTD 01/26 - 09/26	$ Change	% Change
INCOME								
4100 Rental Income (non-posting)								
4105 Garage /Parking	150.00	50.00	100.00	200.0 %	200.00	250.00	-50.00	-20.0 %
4107 Association Dues	72,615.00	73,080.00	-465.00	-0.6 %	657,255.00	657,720.00	-465.00	-0.1 %
4110 NSF Fees	0.00	0.00	0.00		140.00	150.00	-10.00	-6.7 %
4111 Late Fees	541.11	250.00	291.11	116.4 %	3,726.84	2,250.00	1,476.84	65.6 %
4100 Total Rental Income (non-posting)	73,306.11	73,380.00	-73.89	-0.1 %	661,321.84	660,370.00	951.84	0.1 %
4500 Misc Income (non-posting)								
4501 Interest Income	9.56	250.00	-240.44	-96.2 %	2,061.12	2,250.00	-188.88	-8.4 %
4502 Home Sales	0.00	0.00	0.00		435.00	0.00	435.00	
4500 Total Misc Income (non-posting)	9.56	250.00	-240.44	-96.2 %	2,496.12	2,250.00	246.12	10.9 %
4999 Misc Income	0.00	0.00	0.00		465.00	0.00	465.00	
TOTAL INCOME	**73,315.67**	**73,630.00**	**-314.33**	**-0.4 %**	**664,282.96**	**662,620.00**	**1,662.96**	**0.3 %**
EXPENSE								
5100 Repairs & Maintenance Expense (non								
5108 Plumbing	100.00	0.00	100.00		835.00	500.00	335.00	67.0 %
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	175.00	-175.00	-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	350.00	-350.00	-100.0 %	613.00	700.00	-87.00	-12.4 %
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	0.00	500.00	-500.00	-100.0 %	1,152.21	1,000.00	152.21	15.2 %
5100 Total Repairs & Maintenance Expe	100.00	875.00	-775.00	-88.6 %	2,600.21	3,425.00	-824.79	-24.1 %
5350 Licenses and Fees	44.00	75.00	-31.00	-41.3 %	44.00	75.00	-31.00	-41.3 %
5600 Administrative (non-posting)								
5605 Postage	70.70	145.83	-75.13	-51.5 %	795.89	1,312.51	-516.62	-39.4 %
5606 HOA Management Fee	2,856.00	2,856.00	0.00	0.0 %	25,704.00	25,704.00	0.00	0.0 %
5607 Copies/Printing	187.20	137.50	49.70	36.1 %	693.90	1,237.50	-543.60	-43.9 %
5608 Administrative	1,622.75	666.67	956.08	143.4 %	7,434.30	5,999.99	1,434.31	23.9 %
5611 HOA Legal Fees	377.00	416.67	-39.67	-9.5 %	1,363.00	3,749.99	-2,386.99	-63.7 %
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 %	97,354.16	195,892.51	-98,538.35	-50.3 %
5623 Reserve Transfer	20,000.00	19,000.00	1,000.00	5.3 %	232,000.00	171,000.00	61,000.00	35.7 %
5625 Resident Relations	215.00	0.00	215.00		280.00	0.00	280.00	
5621 Paylease On Line Payment Fees	114.00	208.33	-94.33	-45.3 %	941.00	1,875.01	-934.01	-49.8 %

	Actual 09/01/26 - 09/30/26	Budget 09/26 - 09/26	$ Change	% Change	Actual YTD 01/01/26 - 09/30/26	Budget YTD 01/26 - 09/26	$ Change	% Change
5600 Total Administrative (non-posting)	37,611.92	45,196.83	-7,584.91	-16.8 %	369,541.25	409,771.51	-40,230.26	-9.8 %
5650 Bank Fees	0.00	5.42	-5.42	-100.0 %	36.00	48.74	-12.74	-26.1 %
6001 Fees & Subscriptions	0.00	50.00	-50.00	-100.0 %	0.00	50.00	-50.00	-100.0 %
6100 Building Maintenance (non-posting)								
6101 Exterior Bldg Maintenance	0.00	62.50	-62.50	-100.0 %	-3,873.27	562.50	-4,435.77	-788.6 %
6102 Roof/Gutter Maintenance	25.00	0.00	25.00		3,897.30	7,875.00	-3,977.70	-50.5 %
6103 Garage Doors	0.00	583.33	-583.33	-100.0 %	412.50	5,249.97	-4,837.47	-92.1 %
6104 Light Maintenance	0.00	208.33	-208.33	-100.0 %	804.12	1,875.01	-1,070.89	-57.1 %
6105 Plumbing Repairs	0.00	166.67	-166.67	-100.0 %	2,323.52	1,499.99	823.53	54.9 %
6106 Keys	0.00	25.00	-25.00	-100.0 %	-692.14	275.00	-967.14	-351.7 %
6107 Signs	0.00	0.00	0.00		611.92	100.00	511.92	511.9 %
6110 HOA Maintenance Repairs	87.50	25.00	62.50	250.0 %	1,876.00	175.00	1,701.00	972.0 %
6111 Drywall Repairs	0.00	0.00	0.00		150.00	0.00	150.00	
6100 Total Building Maintenance (non-pc	112.50	1,070.83	-958.33	-89.5 %	5,509.95	17,612.47	-12,102.52	-68.7 %
7000 Grounds & Landscaping (non-posting)								
7001 Landscape Maint. Contract	0.00	5,500.00	-5,500.00	-100.0 %	20,400.00	33,000.00	-12,600.00	-38.2 %
7002 Snow Removal	0.00	0.00	0.00		2,876.70	27,500.00	-24,623.30	-89.5 %
7003 Irrigation Maintenance	0.00	2,125.00	-2,125.00	-100.0 %	9,882.00	12,750.00	-2,868.00	-22.5 %
7004 Tree.Shrub Maint.	0.00	625.00	-625.00	-100.0 %	0.00	5,625.00	-5,625.00	-100.0 %
7006 General Maintenance	62.50	62.50	0.00	0.0 %	62.50	562.50	-500.00	-88.9 %
7020 Pet Services	0.00	0.00	0.00		969.73	900.00	69.73	7.7 %
7030 General Grounds Misc	288.08	291.67	-3.59	-1.2 %	6,512.98	2,624.99	3,887.99	148.1 %
7000 Total Grounds & Landscaping (non	350.58	8,604.17	-8,253.59	-95.9 %	40,703.91	82,962.49	-42,258.58	-50.9 %
8000 Pool & Cabana (non-osting)								
8001 Pool Contract	5,075.00	1,500.00	3,575.00	238.3 %	7,230.00	7,500.00	-270.00	-3.6 %
8002 Pool Supplies	145.03	0.00	145.03		1,026.20	6,000.00	-4,973.80	-82.9 %
8003 Pool Phone	82.48	208.33	-125.85	-60.4 %	1,220.05	1,875.01	-654.96	-34.9 %
8004 General Pool Maintenance	278.27	500.00	-221.73	-44.3 %	1,936.44	4,500.00	-2,563.56	-57.0 %
8010 Cabana Maintenance	548.00	300.00	248.00	82.7 %	548.00	600.00	-52.00	-8.7 %
8000 Total Pool & Cabana (non-osting)	6,128.78	2,508.33	3,620.45	144.3 %	11,960.69	20,475.01	-8,514.32	-41.6 %
8300 HOA Utilities (non-posting)								
8302 Electricity	1,249.56	1,034.33	215.23	20.8 %	9,670.18	9,309.01	361.17	3.9 %
8303 Water/Sewer	9,207.00	8,541.67	665.33	7.8 %	73,438.64	76,874.99	-3,436.35	-4.5 %
8304 Trash	4,852.88	3,528.33	1,324.55	37.5 %	39,385.33	31,755.01	7,630.32	24.0 %
8305 Storm Water	0.00	0.00	0.00		13,032.36	9,862.00	3,170.36	32.1 %
8306 Gas	324.89	148.75	176.14	118.4 %	1,130.18	1,338.75	-208.57	-15.6 %
8300 Total HOA Utilities (non-posting)	15,634.33	13,253.08	2,381.25	18.0 %	136,656.69	129,139.76	7,516.93	5.8 %
5140 Parking Expense	595.00	666.67	-71.67	-10.8 %	5,589.42	5,999.99	-410.57	-6.8 %
TOTAL EXPENSE	**60,577.11**	**72,305.33**	**-11,728.22**	**-16.2 %**	**572,642.12**	**669,559.97**	**-96,917.85**	**-14.5 %**
NOI	**12,738.56**	**1,324.67**	**11,413.89**	**861.6 %**	**91,640.84**	**-6,939.97**	**98,580.81**	**1,420.5 %**

	Actual 09/01/26 - 09/30/26	Budget 09/26 - 09/26	$ Change	% Change	Actual YTD 01/01/26 - 09/30/26	Budget YTD 01/26 - 09/26	$ Change	% Change
NON OPERATING INCOME								
9000 Reserve Income								
9001 Reserve Contribution	20,000.00	19,000.00	1,000.00	5.3 %	232,000.00	171,000.00	61,000.00	35.7 %
9000 Total Reserve Income	20,000.00	19,000.00	1,000.00	5.3 %	232,000.00	171,000.00	61,000.00	35.7 %
TOTAL NON OPERATING INCOME	**20,000.00**	**19,000.00**	**1,000.00**	**5.3 %**	**232,000.00**	**171,000.00**	**61,000.00**	**35.7 %**
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		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	508.50	0.00	508.50		10,678.50	35,000.00	-24,321.50	-69.5 %
9232 Trees	593.50	0.00	593.50		12,463.50	0.00	12,463.50	
9240 Roofs	0.00	0.00	0.00		4,200.00	0.00	4,200.00	
9200 Total Reserve Expenses	1,102.00	0.00	1,102.00		27,342.00	90,000.00	-62,658.00	-69.6 %
9500 Capital Items								
9580 Landscaping Capital	367.50	0.00	367.50		7,717.50	0.00	7,717.50	
9506 Rehab Lighting	705.31	0.00	705.31		14,811.54	35,000.00	-20,188.46	-57.7 %
9510 Concrete Replacement	1,428.00	0.00	1,428.00		29,988.00	35,000.00	-5,012.00	-14.3 %
9570 Fence Replacement	0.00	10,000.00	-10,000.00	-100.0 %	0.00	10,000.00	-10,000.00	-100.0 %
9500 Total Capital Items	2,500.81	10,000.00	-7,499.19	-75.0 %	52,517.04	80,000.00	-27,482.96	-34.4 %
TOTAL NON OPERATING EXPENSE	**3,602.81**	**10,000.00**	**-6,397.19**	**-64.0 %**	**79,859.04**	**170,000.00**	**-90,140.96**	**-53.0 %**
NET INCOME	**29,135.75**	**10,324.67**	**18,811.08**	**182.2 %**	**243,781.80**	**-5,939.97**	**249,721.77**	**4,204.1 %**
NET INCOME SUMMARY								
Income	73,315.67	73,630.00	-314.33	-0.4 %	664,282.96	662,620.00	1,662.96	0.3 %
Expense	-60,577.11	-72,305.33	11,728.22	16.2 %	-572,642.12	-669,559.97	96,917.85	14.5 %
Other Income & Expense	0.00	0.00	0.00		0.00	0.00	0.00	
Net Operating Income	12,738.56	1,324.67	11,413.89	861.6 %	91,640.84	-6,939.97	98,580.81	1,420.5 %
Non Operating Income	20,000.00	19,000.00	1,000.00	5.3 %	232,000.00	171,000.00	61,000.00	35.7 %
Non Operating Expense	-3,602.81	-10,000.00	6,397.19	64.0 %	-79,859.04	-170,000.00	90,140.96	53.0 %
NET INCOME	**29,135.75**	**10,324.67**	**18,811.08**	**182.2 %**	**243,781.80**	**-5,939.97**	**249,721.77**	**4,204.1 %**