Budget Comparison

Property: Second Jefferson Green HOA

Comparison Periods: 07/01/25 - 07/31/25 and 01/01/25 - 07/31/25 (accrual basis)

	Actual 07/01/25 - 07/31/25	Budget 07/25 - 07/25	$ Change	% Change	Actual YTD 01/01/25 - 07/31/25	Budget YTD 01/25 - 07/25	$ Change	% Change
INCOME								
4100 Rental Income (non-posting)								
4105 Garage /Parking	0.00	50.00	-50.00	-100.0 %	250.00	200.00	50.00	25.0 %
4107 Association Dues	73,080.00	73,080.00	0.00	0.0 %	510,215.52	511,560.00	-1,344.48	-0.3 %
4110 NSF Fees	120.00	0.00	120.00		250.00	100.00	150.00	150.0 %
4111 Late Fees	435.06	250.00	185.06	74.0 %	3,164.18	1,750.00	1,414.18	80.8 %
4100 Total Rental Income (non-posting)	73,635.06	73,380.00	255.06	0.3 %	513,879.70	513,610.00	269.70	0.1 %
4500 Misc Income (non-posting)								
4501 Interest Income	3.64	125.00	-121.36	-97.1 %	3,022.17	875.00	2,147.17	245.4 %
4500 Total Misc Income (non-posting)	3.64	125.00	-121.36	-97.1 %	3,022.17	875.00	2,147.17	245.4 %
4650 Convenant Violaltions	0.00	0.00	0.00		450.00	0.00	450.00	
TOTAL INCOME	**73,638.70**	**73,505.00**	**133.70**	**0.2 %**	**517,351.87**	**514,485.00**	**2,866.87**	**0.6 %**
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	25.00	-25.00	-100.0 %	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	125.00	-125.00	-100.0 %
5118 Doors	0.00	0.00	0.00		100.00	0.00	100.00	
5122 Keys and Locks	0.00	0.00	0.00		0.00	50.00	-50.00	-100.0 %
5125 Fire & Life Safety	270.00	0.00	270.00		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 %
5170 Extermination	518.00	0.00	518.00		518.00	250.00	268.00	107.2 %
5100 Total Repairs & Maintenance Expe	788.00	50.00	738.00	1,476.0 %	1,065.13	3,150.00	-2,084.87	-66.2 %
5350 Licenses and Fees	0.00	0.00	0.00		75.00	0.00	75.00	
5600 Administrative (non-posting)								
5605 Postage	73.12	145.83	-72.71	-49.9 %	716.26	1,020.81	-304.55	-29.8 %
5606 HOA Management Fee	2,520.00	2,520.00	0.00	0.0 %	17,640.00	17,640.00	0.00	0.0 %
5607 Copies/Printing	189.00	137.50	51.50	37.5 %	467.50	962.50	-495.00	-51.4 %
5608 Administrative	665.60	666.67	-1.07	-0.2 %	4,431.90	4,666.65	-234.75	-5.0 %
5611 HOA Legal Fees	250.00	416.67	-166.67	-40.0 %	1,370.00	2,916.65	-1,546.65	-53.0 %
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 %	121,351.86	159,462.38	-38,110.52	-23.9 %
5618 D & O Insurance	425.30	0.00	425.30		850.60	0.00	850.60	

	Actual 07/01/25 - 07/31/25	Budget 07/25 - 07/25	$ Change	% Change	Actual YTD 01/01/25 - 07/31/25	Budget YTD 01/25 - 07/25	$ Change	% Change
5623 Reserve Transfer	20,000.00	17,314.00	2,686.00	15.5 %	127,314.00	121,198.00	6,116.00	5.0 %
5621 Paylease On Line Payment Fees	95.00	208.33	-113.33	-54.4 %	698.00	1,458.35	-760.35	-52.1 %
5600 Total Administrative (non-posting)	41,554.00	44,189.34	-2,635.34	-6.0 %	277,715.12	312,325.34	-34,610.22	-11.1 %
5650 Bank Fees	12.00	12.50	-0.50	-4.0 %	24.00	87.50	-63.50	-72.6 %
6100 Building Maintenance (non-posting)								
6101 Exterior Bldg Maintenance	-400.00	62.50	-462.50	-740.0 %	2,798.94	437.50	2,361.44	539.8 %
6102 Roof/Gutter Maintenance	2,430.00	1,750.00	680.00	38.9 %	9,714.10	5,250.00	4,464.10	85.0 %
6103 Garage Doors	0.00	583.33	-583.33	-100.0 %	195.00	4,083.31	-3,888.31	-95.2 %
6104 Light Maintenance	0.00	208.33	-208.33	-100.0 %	3,398.61	1,458.35	1,940.26	133.0 %
6105 Plumbing Repairs	275.00	166.67	108.33	65.0 %	1,275.00	1,166.65	108.35	9.3 %
6106 Keys	0.00	25.00	-25.00	-100.0 %	-964.48	200.00	-1,164.48	-582.2 %
6107 Signs	0.00	0.00	0.00		0.00	100.00	-100.00	-100.0 %
6110 HOA Maintenance Repairs	0.00	25.00	-25.00	-100.0 %	0.00	125.00	-125.00	-100.0 %
6100 Total Building Maintenance (non-pc	2,305.00	2,820.83	-515.83	-18.3 %	16,417.17	12,820.81	3,596.36	28.1 %
7000 Grounds & Landscaping (non-posting)								
7001 Landscape Maint. Contract	5,100.00	5,125.00	-25.00	-0.5 %	20,400.00	20,500.00	-100.00	-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	7,961.35	2,125.00	5,836.35	274.7 %	7,961.35	8,500.00	-538.65	-6.3 %
7004 Tree.Shrub Maint.	0.00	625.00	-625.00	-100.0 %	0.00	4,375.00	-4,375.00	-100.0 %
7006 General Maintenance	0.00	62.50	-62.50	-100.0 %	364.00	437.50	-73.50	-16.8 %
7020 Pet Services	272.60	0.00	272.60		272.60	900.00	-627.40	-69.7 %
7030 General Grounds Misc	1,050.00	291.67	758.33	260.0 %	7,488.17	2,041.65	5,446.52	266.8 %
7000 Total Grounds & Landscaping (non	14,383.95	8,229.17	6,154.78	74.8 %	59,347.93	78,754.15	-19,406.22	-24.6 %
8000 Pool & Cabana (non-osting)								
8001 Pool Contract	3,387.00	1,500.00	1,887.00	125.8 %	5,082.00	4,500.00	582.00	12.9 %
8002 Pool Supplies	1,360.04	1,200.00	160.04	13.3 %	3,213.82	4,800.00	-1,586.18	-33.0 %
8003 Pool Phone	141.19	208.33	-67.14	-32.2 %	985.72	1,458.35	-472.63	-32.4 %
8004 General Pool Maintenance	146.81	500.00	-353.19	-70.6 %	577.67	3,500.00	-2,922.33	-83.5 %
8010 Cabana Maintenance	0.00	0.00	0.00		612.00	300.00	312.00	104.0 %
8000 Total Pool & Cabana (non-osting)	5,035.04	3,408.33	1,626.71	47.7 %	10,471.21	14,558.35	-4,087.14	-28.1 %
8300 HOA Utilities (non-posting)								
8302 Electricity	777.13	1,034.33	-257.20	-24.9 %	6,545.98	7,240.35	-694.37	-9.6 %
8303 Water/Sewer	17,489.89	8,541.67	8,948.22	104.8 %	45,975.73	59,791.65	-13,815.92	-23.1 %
8304 Trash	7,390.00	3,500.00	3,890.00	111.1 %	24,640.00	24,500.00	140.00	0.6 %
8305 Storm Water	0.00	0.00	0.00		8,682.44	9,862.00	-1,179.56	-12.0 %
8306 Gas	311.37	148.75	162.62	109.3 %	743.33	1,041.25	-297.92	-28.6 %
8300 Total HOA Utilities (non-posting)	25,968.39	13,224.75	12,743.64	96.4 %	86,587.48	102,435.25	-15,847.77	-15.5 %
5140 Parking Expense	595.00	666.67	-71.67	-10.8 %	4,165.00	4,666.65	-501.65	-10.7 %
TOTAL EXPENSE	**90,641.38**	**72,601.59**	**18,039.79**	**24.8 %**	**455,868.04**	**528,798.05**	**-72,930.01**	**-13.8 %**
NOI	**-17,002.68**	**903.41**	**-17,906.09**	**-1,982.1 %**	**61,483.83**	**-14,313.05**	**75,796.88**	**529.6 %**

	Actual 07/01/25 - 07/31/25	Budget 07/25 - 07/25	$ Change	% Change	Actual YTD 01/01/25 - 07/31/25	Budget YTD 01/25 - 07/25	$ Change	% Change
NON OPERATING INCOME								
9000 Reserve Income								
9001 Reserve Contribution	20,000.00	17,314.33	2,685.67	15.5 %	127,314.00	121,200.31	6,113.69	5.0 %
9000 Total Reserve Income	20,000.00	17,314.33	2,685.67	15.5 %	127,314.00	121,200.31	6,113.69	5.0 %
TOTAL NON OPERATING INCOME	**20,000.00**	**17,314.33**	**2,685.67**	**15.5 %**	**127,314.00**	**121,200.31**	**6,113.69**	**5.0 %**
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	15,000.00	-25,900.00	-172.7 %
9208 Plumbing	0.00	10,000.00	-10,000.00	-100.0 %	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	1,260.00	0.00	1,260.00		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	1,260.00	10,000.00	-8,740.00	-87.4 %	62,506.27	134,500.00	-71,993.73	-53.5 %
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	35,000.00	-35,000.00	-100.0 %	0.00	35,000.00	-35,000.00	-100.0 %
9570 Fence Replacement	5,017.00	0.00	5,017.00		5,017.00	0.00	5,017.00	
9500 Total Capital Items	5,017.00	35,000.00	-29,983.00	-85.7 %	22,739.32	70,000.00	-47,260.68	-67.5 %
TOTAL NON OPERATING EXPENSE	**6,277.00**	**45,000.00**	**-38,723.00**	**-86.1 %**	**85,245.59**	**204,500.00**	**-119,254.41**	**-58.3 %**
NET INCOME	**-3,279.68**	**-26,782.26**	**23,502.58**	**87.8 %**	**103,552.24**	**-97,612.74**	**201,164.98**	**206.1 %**
NET INCOME SUMMARY								
Income	73,638.70	73,505.00	133.70	0.2 %	517,351.87	514,485.00	2,866.87	0.6 %
Expense	-90,641.38	-72,601.59	-18,039.79	24.8 %	-455,868.04	-528,798.05	72,930.01	13.8 %
Other Income & Expense	0.00	0.00	0.00		0.00	0.00	0.00	
Net Operating Income	-17,002.68	903.41	-17,906.09	-1,982.1 %	61,483.83	-14,313.05	75,796.88	529.6 %
Non Operating Income	20,000.00	17,314.33	2,685.67	15.5 %	127,314.00	121,200.31	6,113.69	5.0 %
Non Operating Expense	-6,277.00	-45,000.00	38,723.00	86.1 %	-85,245.59	-204,500.00	119,254.41	58.3 %
NET INCOME	**-3,279.68**	**-26,782.26**	**23,502.58**	**87.8 %**	**103,552.24**	**-97,612.74**	**201,164.98**	**206.1 %**