Budget Comparison

Property: Second Jefferson Green HOA

Comparison Periods: 03/01/26 - 03/31/26 and 01/01/26 - 03/31/26 (accrual basis)

	Actual 03/01/26 - 03/31/26	Budget 03/26 - 03/26	$ Change	% Change	Actual YTD 01/01/26 - 03/31/26	Budget YTD 01/26 - 03/26	$ 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 %	219,240.00	219,240.00	0.00	0.0 %
4110 NSF Fees	20.00	0.00	20.00		100.00	50.00	50.00	100.0 %
4111 Late Fees	452.28	250.00	202.28	80.9 %	1,214.96	750.00	464.96	62.0 %
4100 Total Rental Income (non-posting)	73,552.28	73,330.00	222.28	0.3 %	220,604.96	220,090.00	514.96	0.2 %
4500 Misc Income (non-posting)								
4501 Interest Income	1,362.28	250.00	1,112.28	444.9 %	1,372.07	750.00	622.07	82.9 %
4500 Total Misc Income (non-posting)	1,362.28	250.00	1,112.28	444.9 %	1,372.07	750.00	622.07	82.9 %
TOTAL INCOME	**74,914.56**	**73,580.00**	**1,334.56**	**1.8 %**	**221,977.03**	**220,840.00**	**1,137.03**	**0.5 %**
EXPENSE								
5100 Repairs & Maintenance Expense (non								
5112 Paint	0.00	0.00	0.00		0.00	25.00	-25.00	-100.0 %
5117 Maintenance Supplies	0.00	25.00	-25.00	-100.0 %	0.00	25.00	-25.00	-100.0 %
5122 Keys and Locks	-25.00	0.00	-25.00		-25.00	0.00	-25.00	
5170 Extermination	0.00	0.00	0.00		558.00	0.00	558.00	
5100 Total Repairs & Maintenance Expe	-25.00	25.00	-50.00	-200.0 %	533.00	50.00	483.00	966.0 %
5600 Administrative (non-posting)								
5605 Postage	63.63	145.83	-82.20	-56.4 %	223.92	437.53	-213.61	-48.8 %
5606 HOA Management Fee	2,856.00	2,856.00	0.00	0.0 %	8,568.00	8,568.00	0.00	0.0 %
5607 Copies/Printing	64.75	137.50	-72.75	-52.9 %	163.10	412.50	-249.40	-60.5 %
5608 Administrative	884.75	666.67	218.08	32.7 %	2,637.05	1,999.97	637.08	31.9 %
5611 HOA Legal Fees	261.00	416.67	-155.67	-37.4 %	754.00	1,249.97	-495.97	-39.7 %
5614 Accounting	350.00	0.00	350.00		350.00	0.00	350.00	
5617 HOA Insurance	12,169.27	21,765.83	-9,596.56	-44.1 %	24,338.54	65,297.53	-40,958.99	-62.7 %
5623 Reserve Transfer	19,000.00	19,000.00	0.00	0.0 %	57,000.00	57,000.00	0.00	0.0 %
5621 Paylease On Line Payment Fees	102.00	208.33	-106.33	-51.0 %	310.00	625.03	-315.03	-50.4 %
5600 Total Administrative (non-posting)	35,751.40	45,196.83	-9,445.43	-20.9 %	94,344.61	135,590.53	-41,245.92	-30.4 %
5650 Bank Fees	0.00	5.42	-5.42	-100.0 %	24.00	16.22	7.78	48.0 %
6100 Building Maintenance (non-posting)								
6101 Exterior Bldg Maintenance	-150.00	62.50	-212.50	-340.0 %	-950.00	187.50	-1,137.50	-606.7 %
6102 Roof/Gutter Maintenance	325.00	0.00	325.00		325.00	2,625.00	-2,300.00	-87.6 %
6103 Garage Doors	525.00	583.33	-58.33	-10.0 %	525.00	1,749.99	-1,224.99	-70.0 %
6104 Light Maintenance	0.00	208.33	-208.33	-100.0 %	50.00	625.03	-575.03	-92.0 %
6105 Plumbing Repairs	100.00	166.67	-66.67	-40.0 %	1,312.50	499.97	812.53	162.5 %

	Actual 03/01/26 - 03/31/26	Budget 03/26 - 03/26	$ Change	% Change	Actual YTD 01/01/26 - 03/31/26	Budget YTD 01/26 - 03/26	$ Change	% Change
6106 Keys	0.00	25.00	-25.00	-100.0 %	-350.00	75.00	-425.00	-566.7 %
6110 HOA Maintenance Repairs	0.00	25.00	-25.00	-100.0 %	0.00	25.00	-25.00	-100.0 %
6100 Total Building Maintenance (non-pc	800.00	1,070.83	-270.83	-25.3 %	912.50	5,787.49	-4,874.99	-84.2 %
7000 Grounds & Landscaping (non-posting)								
7002 Snow Removal	906.00	5,000.00	-4,094.00	-81.9 %	2,876.70	25,000.00	-22,123.30	-88.5 %
7004 Tree.Shrub Maint.	0.00	625.00	-625.00	-100.0 %	0.00	1,875.00	-1,875.00	-100.0 %
7006 General Maintenance	0.00	62.50	-62.50	-100.0 %	0.00	187.50	-187.50	-100.0 %
7020 Pet Services	389.73	300.00	89.73	29.9 %	389.73	900.00	-510.27	-56.7 %
7030 General Grounds Misc	975.92	291.67	684.25	234.6 %	1,800.92	874.97	925.95	105.8 %
7000 Total Grounds & Landscaping (non	2,271.65	6,279.17	-4,007.52	-63.8 %	5,067.35	28,837.47	-23,770.12	-82.4 %
8000 Pool & Cabana (non-osting)								
8001 Pool Contract	0.00	0.00	0.00		325.00	0.00	325.00	
8003 Pool Phone	202.10	208.33	-6.23	-3.0 %	424.57	625.03	-200.46	-32.1 %
8004 General Pool Maintenance	78.27	500.00	-421.73	-84.3 %	234.81	1,500.00	-1,265.19	-84.3 %
8000 Total Pool & Cabana (non-osting)	280.37	708.33	-427.96	-60.4 %	984.38	2,125.03	-1,140.65	-53.7 %
8300 HOA Utilities (non-posting)								
8302 Electricity	931.38	1,034.33	-102.95	-10.0 %	2,890.34	3,103.03	-212.69	-6.9 %
8303 Water/Sewer	1,981.87	8,541.67	-6,559.80	-76.8 %	14,773.00	25,624.97	-10,851.97	-42.3 %
8304 Trash	4,189.30	3,528.33	660.97	18.7 %	12,828.45	10,585.03	2,243.42	21.2 %
8305 Storm Water	0.00	0.00	0.00		13,032.36	9,862.00	3,170.36	32.1 %
8306 Gas	59.64	148.75	-89.11	-59.9 %	175.86	446.25	-270.39	-60.6 %
8300 Total HOA Utilities (non-posting)	7,162.19	13,253.08	-6,090.89	-46.0 %	43,700.01	49,621.28	-5,921.27	-11.9 %
5140 Parking Expense	595.00	666.67	-71.67	-10.8 %	1,785.00	1,999.97	-214.97	-10.7 %
TOTAL EXPENSE	**46,835.61**	**67,205.33**	**-20,369.72**	**-30.3 %**	**147,350.85**	**224,027.99**	**-76,677.14**	**-34.2 %**
NOI	**28,078.95**	**6,374.67**	**21,704.28**	**340.5 %**	**74,626.18**	**-3,187.99**	**77,814.17**	**2,440.9 %**
NON OPERATING INCOME								
9000 Reserve Income								
9001 Reserve Contribution	19,000.00	19,000.00	0.00	0.0 %	57,000.00	57,000.00	0.00	0.0 %
9000 Total Reserve Income	19,000.00	19,000.00	0.00	0.0 %	57,000.00	57,000.00	0.00	0.0 %
TOTAL NON OPERATING INCOME	**19,000.00**	**19,000.00**	**0.00**	**0.0 %**	**57,000.00**	**57,000.00**	**0.00**	**0.0 %**
NON OPERATING EXPENSE								
9200 Reserve Expenses								
9208 Plumbing	0.00	10,000.00	-10,000.00	-100.0 %	0.00	10,000.00	-10,000.00	-100.0 %
9240 Roofs	4,200.00	0.00	4,200.00		4,200.00	0.00	4,200.00	
9200 Total Reserve Expenses	4,200.00	10,000.00	-5,800.00	-58.0 %	4,200.00	10,000.00	-5,800.00	-58.0 %
9500 Capital Items								
9506 Rehab Lighting	6,767.23	35,000.00	-28,232.77	-80.7 %	6,767.23	35,000.00	-28,232.77	-80.7 %
9500 Total Capital Items	6,767.23	35,000.00	-28,232.77	-80.7 %	6,767.23	35,000.00	-28,232.77	-80.7 %

	Actual 03/01/26 - 03/31/26	Budget 03/26 - 03/26	$ Change	% Change	Actual YTD 01/01/26 - 03/31/26	Budget YTD 01/26 - 03/26	$ Change	% Change
TOTAL NON OPERATING EXPENSE	**10,967.23**	**45,000.00**	**-34,032.77**	**-75.6 %**	**10,967.23**	**45,000.00**	**-34,032.77**	**-75.6 %**
NET INCOME	**36,111.72**	**-19,625.33**	**55,737.05**	**284.0 %**	**120,658.95**	**8,812.01**	**111,846.94**	**1,269.3 %**
NET INCOME SUMMARY								
Income	74,914.56	73,580.00	1,334.56	1.8 %	221,977.03	220,840.00	1,137.03	0.5 %
Expense	-46,835.61	-67,205.33	20,369.72	30.3 %	-147,350.85	-224,027.99	76,677.14	34.2 %
Other Income & Expense	0.00	0.00	0.00		0.00	0.00	0.00	
Net Operating Income	28,078.95	6,374.67	21,704.28	340.5 %	74,626.18	-3,187.99	77,814.17	2,440.9 %
Non Operating Income	19,000.00	19,000.00	0.00		57,000.00	57,000.00	0.00	
Non Operating Expense	-10,967.23	-45,000.00	34,032.77	75.6 %	-10,967.23	-45,000.00	34,032.77	75.6 %
NET INCOME	**36,111.72**	**-19,625.33**	**55,737.05**	**284.0 %**	**120,658.95**	**8,812.01**	**111,846.94**	**1,269.3 %**