Budget Comparison

Property: Second Jefferson Green HOA

Comparison Periods: 04/01/26 - 04/30/26 and 01/01/26 - 04/30/26 (accrual basis)

	Actual 04/01/26 - 04/30/26	Budget 04/26 - 04/26	$ Change	% Change	Actual YTD 01/01/26 - 04/30/26	Budget YTD 01/26 - 04/26	$ Change	% Change
INCOME								
4100 Rental Income (non-posting)								
4105 Garage /Parking	0.00	50.00	-50.00	-100.0 %	50.00	100.00	-50.00	-50.0 %
4107 Association Dues	73,080.00	73,080.00	0.00	0.0 %	292,320.00	292,320.00	0.00	0.0 %
4110 NSF Fees	0.00	50.00	-50.00	-100.0 %	100.00	100.00	0.00	0.0 %
4111 Late Fees	328.21	250.00	78.21	31.3 %	1,543.17	1,000.00	543.17	54.3 %
4100 Total Rental Income (non-posting)	73,408.21	73,430.00	-21.79	0.0 %	294,013.17	293,520.00	493.17	0.2 %
4500 Misc Income (non-posting)								
4501 Interest Income	5.92	250.00	-244.08	-97.6 %	1,377.99	1,000.00	377.99	37.8 %
4500 Total Misc Income (non-posting)	5.92	250.00	-244.08	-97.6 %	1,377.99	1,000.00	377.99	37.8 %
TOTAL INCOME	**73,414.13**	**73,680.00**	**-265.87**	**-0.4 %**	**295,391.16**	**294,520.00**	**871.16**	**0.3 %**
EXPENSE								
5100 Repairs & Maintenance Expense (non								
5112 Paint	0.00	25.00	-25.00	-100.0 %	0.00	50.00	-50.00	-100.0 %
5117 Maintenance Supplies	0.00	25.00	-25.00	-100.0 %	0.00	50.00	-50.00	-100.0 %
5122 Keys and Locks	0.00	50.00	-50.00	-100.0 %	-25.00	50.00	-75.00	-150.0 %
5170 Extermination	0.00	0.00	0.00		558.00	0.00	558.00	
5100 Total Repairs & Maintenance Expe	0.00	100.00	-100.00	-100.0 %	533.00	150.00	383.00	255.3 %
5600 Administrative (non-posting)								
5605 Postage	33.62	145.83	-112.21	-76.9 %	257.54	583.36	-325.82	-55.9 %
5606 HOA Management Fee	2,856.00	2,856.00	0.00	0.0 %	11,424.00	11,424.00	0.00	0.0 %
5607 Copies/Printing	0.00	137.50	-137.50	-100.0 %	163.10	550.00	-386.90	-70.3 %
5608 Administrative	660.00	666.67	-6.67	-1.0 %	3,297.05	2,666.64	630.41	23.6 %
5611 HOA Legal Fees	58.00	416.67	-358.67	-86.1 %	812.00	1,666.64	-854.64	-51.3 %
5614 Accounting	0.00	0.00	0.00		350.00	0.00	350.00	
5617 HOA Insurance	12,169.27	21,765.83	-9,596.56	-44.1 %	36,507.81	87,063.36	-50,555.55	-58.1 %
5623 Reserve Transfer	75,000.00	19,000.00	56,000.00	294.7 %	132,000.00	76,000.00	56,000.00	73.7 %
5621 Paylease On Line Payment Fees	103.00	208.33	-105.33	-50.6 %	413.00	833.36	-420.36	-50.4 %
5600 Total Administrative (non-posting)	90,879.89	45,196.83	45,683.06	101.1 %	185,224.50	180,787.36	4,437.14	2.5 %
5650 Bank Fees	0.00	5.42	-5.42	-100.0 %	24.00	21.64	2.36	10.9 %
6100 Building Maintenance (non-posting)								
6101 Exterior Bldg Maintenance	-400.00	62.50	-462.50	-740.0 %	-1,350.00	250.00	-1,600.00	-640.0 %
6102 Roof/Gutter Maintenance	0.00	0.00	0.00		325.00	2,625.00	-2,300.00	-87.6 %
6103 Garage Doors	125.00	583.33	-458.33	-78.6 %	650.00	2,333.32	-1,683.32	-72.1 %
6104 Light Maintenance	75.00	208.33	-133.33	-64.0 %	125.00	833.36	-708.36	-85.0 %
6105 Plumbing Repairs	0.00	166.67	-166.67	-100.0 %	1,312.50	666.64	645.86	96.9 %

	Actual 04/01/26 - 04/30/26	Budget 04/26 - 04/26	$ Change	% Change	Actual YTD 01/01/26 - 04/30/26	Budget YTD 01/26 - 04/26	$ Change	% Change
6106 Keys	-175.00	50.00	-225.00	-450.0 %	-525.00	125.00	-650.00	-520.0 %
6107 Signs	0.00	100.00	-100.00	-100.0 %	0.00	100.00	-100.00	-100.0 %
6110 HOA Maintenance Repairs	0.00	25.00	-25.00	-100.0 %	0.00	50.00	-50.00	-100.0 %
6111 Drywall Repairs	150.00	0.00	150.00		150.00	0.00	150.00	
6100 Total Building Maintenance (non-pc	-225.00	1,195.83	-1,420.83	-118.8 %	687.50	6,983.32	-6,295.82	-90.2 %
7000 Grounds & Landscaping (non-posting)								
7001 Landscape Maint. Contract	5,100.00	5,500.00	-400.00	-7.3 %	5,100.00	5,500.00	-400.00	-7.3 %
7002 Snow Removal	0.00	2,500.00	-2,500.00	-100.0 %	2,876.70	27,500.00	-24,623.30	-89.5 %
7003 Irrigation Maintenance	0.00	2,125.00	-2,125.00	-100.0 %	0.00	2,125.00	-2,125.00	-100.0 %
7004 Tree.Shrub Maint.	0.00	625.00	-625.00	-100.0 %	0.00	2,500.00	-2,500.00	-100.0 %
7006 General Maintenance	0.00	62.50	-62.50	-100.0 %	0.00	250.00	-250.00	-100.0 %
7020 Pet Services	580.00	0.00	580.00		969.73	900.00	69.73	7.7 %
7030 General Grounds Misc	443.75	291.67	152.08	52.1 %	2,244.67	1,166.64	1,078.03	92.4 %
7000 Total Grounds & Landscaping (non	6,123.75	11,104.17	-4,980.42	-44.9 %	11,191.10	39,941.64	-28,750.54	-72.0 %
8000 Pool & Cabana (non-osting)								
8001 Pool Contract	0.00	0.00	0.00		325.00	0.00	325.00	
8002 Pool Supplies	0.00	1,200.00	-1,200.00	-100.0 %	0.00	1,200.00	-1,200.00	-100.0 %
8003 Pool Phone	80.94	208.33	-127.39	-61.1 %	505.51	833.36	-327.85	-39.3 %
8004 General Pool Maintenance	78.27	500.00	-421.73	-84.3 %	313.08	2,000.00	-1,686.92	-84.3 %
8010 Cabana Maintenance	0.00	300.00	-300.00	-100.0 %	0.00	300.00	-300.00	-100.0 %
8000 Total Pool & Cabana (non-osting)	159.21	2,208.33	-2,049.12	-92.8 %	1,143.59	4,333.36	-3,189.77	-73.6 %
8300 HOA Utilities (non-posting)								
8302 Electricity	921.95	1,034.33	-112.38	-10.9 %	3,812.29	4,137.36	-325.07	-7.9 %
8303 Water/Sewer	10,422.95	8,541.67	1,881.28	22.0 %	25,195.95	34,166.64	-8,970.69	-26.3 %
8304 Trash	4,089.30	3,528.33	560.97	15.9 %	16,917.75	14,113.36	2,804.39	19.9 %
8305 Storm Water	0.00	0.00	0.00		13,032.36	9,862.00	3,170.36	32.1 %
8306 Gas	58.67	148.75	-90.08	-60.6 %	234.53	595.00	-360.47	-60.6 %
8300 Total HOA Utilities (non-posting)	15,492.87	13,253.08	2,239.79	16.9 %	59,192.88	62,874.36	-3,681.48	-5.9 %
5140 Parking Expense	595.00	666.67	-71.67	-10.8 %	2,380.00	2,666.64	-286.64	-10.7 %
TOTAL EXPENSE	**113,025.72**	**73,730.33**	**39,295.39**	**53.3 %**	**260,376.57**	**297,758.32**	**-37,381.75**	**-12.6 %**
NOI	**-39,611.59**	**-50.33**	**-39,561.26**	**-78,603.7 %**	**35,014.59**	**-3,238.32**	**38,252.91**	**1,181.3 %**
NON OPERATING INCOME								
9000 Reserve Income								
9001 Reserve Contribution	75,000.00	19,000.00	56,000.00	294.7 %	132,000.00	76,000.00	56,000.00	73.7 %
9000 Total Reserve Income	75,000.00	19,000.00	56,000.00	294.7 %	132,000.00	76,000.00	56,000.00	73.7 %
TOTAL NON OPERATING INCOME	**75,000.00**	**19,000.00**	**56,000.00**	**294.7 %**	**132,000.00**	**76,000.00**	**56,000.00**	**73.7 %**
NON OPERATING EXPENSE								
9200 Reserve Expenses								

	Actual 04/01/26 - 04/30/26	Budget 04/26 - 04/26	$ Change	% Change	Actual YTD 01/01/26 - 04/30/26	Budget YTD 01/26 - 04/26	$ Change	% Change
9203 Water Line Repair	0.00	15,000.00	-15,000.00	-100.0 %	0.00	15,000.00	-15,000.00	-100.0 %
9208 Plumbing	0.00	0.00	0.00		0.00	10,000.00	-10,000.00	-100.0 %
9231 Parking Lot/Concrete	0.00	35,000.00	-35,000.00	-100.0 %	0.00	35,000.00	-35,000.00	-100.0 %
9240 Roofs	0.00	0.00	0.00		4,200.00	0.00	4,200.00	
9200 Total Reserve Expenses	0.00	50,000.00	-50,000.00	-100.0 %	4,200.00	60,000.00	-55,800.00	-93.0 %
9500 Capital Items								
9506 Rehab Lighting	0.00	0.00	0.00		6,767.23	35,000.00	-28,232.77	-80.7 %
9510 Concrete Replacement	0.00	35,000.00	-35,000.00	-100.0 %	0.00	35,000.00	-35,000.00	-100.0 %
9500 Total Capital Items	0.00	35,000.00	-35,000.00	-100.0 %	6,767.23	70,000.00	-63,232.77	-90.3 %
TOTAL NON OPERATING EXPENSE	**0.00**	**85,000.00**	**-85,000.00**	**-100.0 %**	**10,967.23**	**130,000.00**	**-119,032.77**	**-91.6 %**
NET INCOME	**35,388.41**	**-66,050.33**	**101,438.74**	**153.6 %**	**156,047.36**	**-57,238.32**	**213,285.68**	**372.6 %**
NET INCOME SUMMARY								
Income	73,414.13	73,680.00	-265.87	-0.4 %	295,391.16	294,520.00	871.16	0.3 %
Expense	-113,025.72	-73,730.33	-39,295.39	53.3 %	-260,376.57	-297,758.32	37,381.75	12.6 %
Other Income & Expense	0.00	0.00	0.00		0.00	0.00	0.00	
Net Operating Income	-39,611.59	-50.33	-39,561.26	-78,603.7 %	35,014.59	-3,238.32	38,252.91	1,181.3 %
Non Operating Income	75,000.00	19,000.00	56,000.00	294.7 %	132,000.00	76,000.00	56,000.00	73.7 %
Non Operating Expense	0.00	-85,000.00	85,000.00	100.0 %	-10,967.23	-130,000.00	119,032.77	91.6 %
NET INCOME	**35,388.41**	**-66,050.33**	**101,438.74**	**153.6 %**	**156,047.36**	**-57,238.32**	**213,285.68**	**372.6 %**