Budget Comparison

Property: Second Jefferson Green HOA

Comparison Periods: 05/01/26 - 05/31/26 and 01/01/26 - 05/31/26 (accrual basis)

	Actual 05/01/26 - 05/31/26	Budget 05/26 - 05/26	$ Change	% Change	Actual YTD 01/01/26 - 05/31/26	Budget YTD 01/26 - 05/26	$ Change	% Change
INCOME								
4100 Rental Income (non-posting)								
4105 Garage /Parking	0.00	0.00	0.00		50.00	100.00	-50.00	-50.0 %
4107 Association Dues	73,595.00	73,080.00	515.00	0.7 %	365,915.00	365,400.00	515.00	0.1 %
4110 NSF Fees	20.00	0.00	20.00		120.00	100.00	20.00	20.0 %
4111 Late Fees	420.71	250.00	170.71	68.3 %	1,963.88	1,250.00	713.88	57.1 %
4100 Total Rental Income (non-posting)	74,035.71	73,330.00	705.71	1.0 %	368,048.88	366,850.00	1,198.88	0.3 %
4500 Misc Income (non-posting)								
4501 Interest Income	650.94	250.00	400.94	160.4 %	2,028.93	1,250.00	778.93	62.3 %
4500 Total Misc Income (non-posting)	650.94	250.00	400.94	160.4 %	2,028.93	1,250.00	778.93	62.3 %
TOTAL INCOME	**74,686.65**	**73,580.00**	**1,106.65**	**1.5 %**	**370,077.81**	**368,100.00**	**1,977.81**	**0.5 %**
EXPENSE								
5100 Repairs & Maintenance Expense (non								
5112 Paint	0.00	0.00	0.00		0.00	50.00	-50.00	-100.0 %
5113 Drywall Repairs	0.00	600.00	-600.00	-100.0 %	0.00	600.00	-600.00	-100.0 %
5117 Maintenance Supplies	0.00	25.00	-25.00	-100.0 %	0.00	75.00	-75.00	-100.0 %
5122 Keys and Locks	0.00	0.00	0.00		-25.00	50.00	-75.00	-150.0 %
5135 Painting Labor	0.00	25.00	-25.00	-100.0 %	0.00	25.00	-25.00	-100.0 %
5170 Extermination	0.00	0.00	0.00		558.00	0.00	558.00	
5100 Total Repairs & Maintenance Expe	0.00	650.00	-650.00	-100.0 %	533.00	800.00	-267.00	-33.4 %
5600 Administrative (non-posting)								
5605 Postage	143.85	145.83	-1.98	-1.4 %	401.39	729.19	-327.80	-45.0 %
5606 HOA Management Fee	2,856.00	2,856.00	0.00	0.0 %	14,280.00	14,280.00	0.00	0.0 %
5607 Copies/Printing	46.80	137.50	-90.70	-66.0 %	209.90	687.50	-477.60	-69.5 %
5608 Administrative	614.30	666.67	-52.37	-7.9 %	3,911.35	3,333.31	578.04	17.3 %
5611 HOA Legal Fees	515.00	416.67	98.33	23.6 %	1,327.00	2,083.31	-756.31	-36.3 %
5614 Accounting	0.00	3,000.00	-3,000.00	-100.0 %	350.00	3,000.00	-2,650.00	-88.3 %
5617 HOA Insurance	12,169.27	21,765.83	-9,596.56	-44.1 %	48,677.08	108,829.19	-60,152.11	-55.3 %
5623 Reserve Transfer	20,000.00	19,000.00	1,000.00	5.3 %	152,000.00	95,000.00	57,000.00	60.0 %
5621 Paylease On Line Payment Fees	103.00	208.33	-105.33	-50.6 %	516.00	1,041.69	-525.69	-50.5 %
5600 Total Administrative (non-posting)	36,448.22	48,196.83	-11,748.61	-24.4 %	221,672.72	228,984.19	-7,311.47	-3.2 %
5650 Bank Fees	12.00	5.42	6.58	121.4 %	36.00	27.06	8.94	33.0 %
6100 Building Maintenance (non-posting)								
6101 Exterior Bldg Maintenance	-400.00	62.50	-462.50	-740.0 %	-1,750.00	312.50	-2,062.50	-660.0 %
6102 Roof/Gutter Maintenance	795.00	2,625.00	-1,830.00	-69.7 %	1,120.00	5,250.00	-4,130.00	-78.7 %
6103 Garage Doors	0.00	583.33	-583.33	-100.0 %	650.00	2,916.65	-2,266.65	-77.7 %

	Actual 05/01/26 - 05/31/26	Budget 05/26 - 05/26	$ Change	% Change	Actual YTD 01/01/26 - 05/31/26	Budget YTD 01/26 - 05/26	$ Change	% Change
6104 Light Maintenance	125.00	208.33	-83.33	-40.0 %	250.00	1,041.69	-791.69	-76.0 %
6105 Plumbing Repairs	925.57	166.67	758.90	455.3 %	2,238.07	833.31	1,404.76	168.6 %
6106 Keys	-169.64	25.00	-194.64	-778.6 %	-694.64	150.00	-844.64	-563.1 %
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	75.00	-75.00	-100.0 %
6111 Drywall Repairs	0.00	0.00	0.00		150.00	0.00	150.00	
6100 Total Building Maintenance (non-pc	1,275.93	3,695.83	-2,419.90	-65.5 %	1,963.43	10,679.15	-8,715.72	-81.6 %
7000 Grounds & Landscaping (non-posting)								
7001 Landscape Maint. Contract	5,100.00	5,500.00	-400.00	-7.3 %	10,200.00	11,000.00	-800.00	-7.3 %
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 %	0.00	4,250.00	-4,250.00	-100.0 %
7004 Tree.Shrub Maint.	0.00	625.00	-625.00	-100.0 %	0.00	3,125.00	-3,125.00	-100.0 %
7006 General Maintenance	0.00	62.50	-62.50	-100.0 %	0.00	312.50	-312.50	-100.0 %
7020 Pet Services	0.00	0.00	0.00		969.73	900.00	69.73	7.7 %
7030 General Grounds Misc	-175.00	291.67	-466.67	-160.0 %	2,069.67	1,458.31	611.36	41.9 %
7000 Total Grounds & Landscaping (non	4,925.00	8,604.17	-3,679.17	-42.8 %	16,116.10	48,545.81	-32,429.71	-66.8 %
8000 Pool & Cabana (non-osting)								
8001 Pool Contract	0.00	1,500.00	-1,500.00	-100.0 %	325.00	1,500.00	-1,175.00	-78.3 %
8002 Pool Supplies	0.00	1,200.00	-1,200.00	-100.0 %	0.00	2,400.00	-2,400.00	-100.0 %
8003 Pool Phone	141.50	208.33	-66.83	-32.1 %	647.01	1,041.69	-394.68	-37.9 %
8004 General Pool Maintenance	78.27	500.00	-421.73	-84.3 %	391.35	2,500.00	-2,108.65	-84.3 %
8010 Cabana Maintenance	0.00	0.00	0.00		0.00	300.00	-300.00	-100.0 %
8000 Total Pool & Cabana (non-osting)	219.77	3,408.33	-3,188.56	-93.6 %	1,363.36	7,741.69	-6,378.33	-82.4 %
8300 HOA Utilities (non-posting)								
8302 Electricity	964.15	1,034.33	-70.18	-6.8 %	4,776.44	5,171.69	-395.25	-7.6 %
8303 Water/Sewer	2,349.41	8,541.67	-6,192.26	-72.5 %	27,545.36	42,708.31	-15,162.95	-35.5 %
8304 Trash	4,519.86	3,528.33	991.53	28.1 %	21,437.61	17,641.69	3,795.92	21.5 %
8305 Storm Water	0.00	0.00	0.00		13,032.36	9,862.00	3,170.36	32.1 %
8306 Gas	59.13	148.75	-89.62	-60.2 %	293.66	743.75	-450.09	-60.5 %
8300 Total HOA Utilities (non-posting)	7,892.55	13,253.08	-5,360.53	-40.4 %	67,085.43	76,127.44	-9,042.01	-11.9 %
5140 Parking Expense	829.42	666.67	162.75	24.4 %	3,209.42	3,333.31	-123.89	-3.7 %
TOTAL EXPENSE	**51,602.89**	**78,480.33**	**-26,877.44**	**-34.2 %**	**311,979.46**	**376,238.65**	**-64,259.19**	**-17.1 %**
NOI	**23,083.76**	**-4,900.33**	**27,984.09**	**571.1 %**	**58,098.35**	**-8,138.65**	**66,237.00**	**813.9 %**
NON OPERATING INCOME								
9000 Reserve Income								
9001 Reserve Contribution	20,000.00	19,000.00	1,000.00	5.3 %	152,000.00	95,000.00	57,000.00	60.0 %
9000 Total Reserve Income	20,000.00	19,000.00	1,000.00	5.3 %	152,000.00	95,000.00	57,000.00	60.0 %
TOTAL NON OPERATING INCOME	**20,000.00**	**19,000.00**	**1,000.00**	**5.3 %**	**152,000.00**	**95,000.00**	**57,000.00**	**60.0 %**

	Actual 05/01/26 - 05/31/26	Budget 05/26 - 05/26	$ Change	% Change	Actual YTD 01/01/26 - 05/31/26	Budget YTD 01/26 - 05/26	$ Change	% Change
NON OPERATING EXPENSE								
9200 Reserve Expenses								
9203 Water Line Repair	0.00	0.00	0.00		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	0.00	0.00		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	0.00	0.00		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	0.00	0.00		0.00	35,000.00	-35,000.00	-100.0 %
9500 Total Capital Items	0.00	0.00	0.00		6,767.23	70,000.00	-63,232.77	-90.3 %
TOTAL NON OPERATING EXPENSE	**0.00**	**0.00**	**0.00**		**10,967.23**	**130,000.00**	**-119,032.77**	**-91.6 %**
NET INCOME	**43,083.76**	**14,099.67**	**28,984.09**	**205.6 %**	**199,131.12**	**-43,138.65**	**242,269.77**	**561.6 %**
NET INCOME SUMMARY								
Income	74,686.65	73,580.00	1,106.65	1.5 %	370,077.81	368,100.00	1,977.81	0.5 %
Expense	-51,602.89	-78,480.33	26,877.44	34.2 %	-311,979.46	-376,238.65	64,259.19	17.1 %
Other Income & Expense	0.00	0.00	0.00		0.00	0.00	0.00	
Net Operating Income	23,083.76	-4,900.33	27,984.09	571.1 %	58,098.35	-8,138.65	66,237.00	813.9 %
Non Operating Income	20,000.00	19,000.00	1,000.00	5.3 %	152,000.00	95,000.00	57,000.00	60.0 %
Non Operating Expense	0.00	0.00	0.00		-10,967.23	-130,000.00	119,032.77	91.6 %
NET INCOME	**43,083.76**	**14,099.67**	**28,984.09**	**205.6 %**	**199,131.12**	**-43,138.65**	**242,269.77**	**561.6 %**