Budget Comparison

Property: Second Jefferson Green HOA

Comparison Periods: 06/01/26 - 06/30/26 and 01/01/26 - 06/30/26 (accrual basis)

	Actual 06/01/26 - 06/30/26	Budget 06/26 - 06/26	$ Change	% Change	Actual YTD 01/01/26 - 06/30/26	Budget YTD 01/26 - 06/26	$ Change	% Change
INCOME								
4100 Rental Income (non-posting)								
4105 Garage /Parking	0.00	50.00	-50.00	-100.0 %	50.00	150.00	-100.00	-66.7 %
4107 Association Dues	73,080.00	73,080.00	0.00	0.0 %	438,480.00	438,480.00	0.00	0.0 %
4110 NSF Fees	20.00	0.00	20.00		140.00	100.00	40.00	40.0 %
4111 Late Fees	307.97	250.00	57.97	23.2 %	2,271.85	1,500.00	771.85	51.5 %
4100 Total Rental Income (non-posting)	73,407.97	73,380.00	27.97	0.0 %	440,941.85	440,230.00	711.85	0.2 %
4500 Misc Income (non-posting)								
4501 Interest Income	8.87	250.00	-241.13	-96.5 %	2,037.80	1,500.00	537.80	35.9 %
4502 Home Sales	300.00	0.00	300.00		300.00	0.00	300.00	
4500 Total Misc Income (non-posting)	308.87	250.00	58.87	23.5 %	2,337.80	1,500.00	837.80	55.9 %
TOTAL INCOME	**73,716.84**	**73,630.00**	**86.84**	**0.1 %**	**443,279.65**	**441,730.00**	**1,549.65**	**0.4 %**
EXPENSE								
5100 Repairs & Maintenance Expense (non								
5108 Plumbing	0.00	500.00	-500.00	-100.0 %	0.00	500.00	-500.00	-100.0 %
5112 Paint	0.00	0.00	0.00		0.00	50.00	-50.00	-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	100.00	-100.00	-100.0 %
5122 Keys and Locks	0.00	0.00	0.00		0.00	50.00	-50.00	-100.0 %
5125 Fire & Life Safety	340.00	350.00	-10.00	-2.9 %	340.00	350.00	-10.00	-2.9 %
5135 Painting Labor	0.00	0.00	0.00		0.00	25.00	-25.00	-100.0 %
5170 Extermination	439.00	0.00	439.00		997.00	0.00	997.00	
5100 Total Repairs & Maintenance Expe	779.00	875.00	-96.00	-11.0 %	1,337.00	1,675.00	-338.00	-20.2 %
5600 Administrative (non-posting)								
5605 Postage	79.28	145.83	-66.55	-45.6 %	480.67	875.02	-394.35	-45.1 %
5606 HOA Management Fee	2,856.00	2,856.00	0.00	0.0 %	17,136.00	17,136.00	0.00	0.0 %
5607 Copies/Printing	0.00	137.50	-137.50	-100.0 %	209.90	825.00	-615.10	-74.6 %
5608 Administrative	743.35	666.67	76.68	11.5 %	4,654.70	3,999.98	654.72	16.4 %
5611 HOA Legal Fees	0.00	416.67	-416.67	-100.0 %	812.00	2,499.98	-1,687.98	-67.5 %
5614 Accounting	2,625.00	0.00	2,625.00		2,975.00	3,000.00	-25.00	-0.8 %
5617 HOA Insurance	12,169.27	21,765.83	-9,596.56	-44.1 %	60,846.35	130,595.02	-69,748.67	-53.4 %
5623 Reserve Transfer	20,000.00	19,000.00	1,000.00	5.3 %	172,000.00	114,000.00	58,000.00	50.9 %
5621 Paylease On Line Payment Fees	105.00	208.33	-103.33	-49.6 %	621.00	1,250.02	-629.02	-50.3 %
5600 Total Administrative (non-posting)	38,577.90	45,196.83	-6,618.93	-14.6 %	259,735.62	274,181.02	-14,445.40	-5.3 %
5650 Bank Fees	0.00	5.42	-5.42	-100.0 %	36.00	32.48	3.52	10.8 %
6100 Building Maintenance (non-posting)								

	Actual 06/01/26 - 06/30/26	Budget 06/26 - 06/26	$ Change	% Change	Actual YTD 01/01/26 - 06/30/26	Budget YTD 01/26 - 06/26	$ Change	% Change
6101 Exterior Bldg Maintenance	-400.00	62.50	-462.50	-740.0 %	-2,150.00	375.00	-2,525.00	-673.3 %
6102 Roof/Gutter Maintenance	47.30	0.00	47.30		1,167.30	5,250.00	-4,082.70	-77.8 %
6103 Garage Doors	0.00	583.33	-583.33	-100.0 %	650.00	3,499.98	-2,849.98	-81.4 %
6104 Light Maintenance	176.67	208.33	-31.66	-15.2 %	426.67	1,250.02	-823.35	-65.9 %
6105 Plumbing Repairs	35.45	166.67	-131.22	-78.7 %	2,273.52	999.98	1,273.54	127.4 %
6106 Keys	27.50	25.00	2.50	10.0 %	-692.14	175.00	-867.14	-495.5 %
6107 Signs	341.92	0.00	341.92		341.92	100.00	241.92	241.9 %
6110 HOA Maintenance Repairs	0.00	25.00	-25.00	-100.0 %	0.00	100.00	-100.00	-100.0 %
6111 Drywall Repairs	0.00	0.00	0.00		150.00	0.00	150.00	
6100 Total Building Maintenance (non-pc	228.84	1,070.83	-841.99	-78.6 %	2,167.27	11,749.98	-9,582.71	-81.6 %
7000 Grounds & Landscaping (non-posting)								
7001 Landscape Maint. Contract	0.00	5,500.00	-5,500.00	-100.0 %	10,200.00	16,500.00	-6,300.00	-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	717.00	2,125.00	-1,408.00	-66.3 %	717.00	6,375.00	-5,658.00	-88.8 %
7004 Tree.Shrub Maint.	0.00	625.00	-625.00	-100.0 %	0.00	3,750.00	-3,750.00	-100.0 %
7006 General Maintenance	0.00	62.50	-62.50	-100.0 %	0.00	375.00	-375.00	-100.0 %
7020 Pet Services	0.00	0.00	0.00		969.73	900.00	69.73	7.7 %
7030 General Grounds Misc	225.00	291.67	-66.67	-22.9 %	2,294.67	1,749.98	544.69	31.1 %
7000 Total Grounds & Landscaping (non	942.00	8,604.17	-7,662.17	-89.1 %	17,058.10	57,149.98	-40,091.88	-70.2 %
8000 Pool & Cabana (non-osting)								
8001 Pool Contract	1,830.00	1,500.00	330.00	22.0 %	2,155.00	3,000.00	-845.00	-28.2 %
8002 Pool Supplies	125.00	1,200.00	-1,075.00	-89.6 %	125.00	3,600.00	-3,475.00	-96.5 %
8003 Pool Phone	141.50	208.33	-66.83	-32.1 %	788.51	1,250.02	-461.51	-36.9 %
8004 General Pool Maintenance	267.84	500.00	-232.16	-46.4 %	659.19	3,000.00	-2,340.81	-78.0 %
8010 Cabana Maintenance	0.00	0.00	0.00		0.00	300.00	-300.00	-100.0 %
8000 Total Pool & Cabana (non-osting)	2,364.34	3,408.33	-1,043.99	-30.6 %	3,727.70	11,150.02	-7,422.32	-66.6 %
8300 HOA Utilities (non-posting)								
8302 Electricity	1,113.76	1,034.33	79.43	7.7 %	5,890.20	6,206.02	-315.82	-5.1 %
8303 Water/Sewer	5,803.48	8,541.67	-2,738.19	-32.1 %	33,348.84	51,249.98	-17,901.14	-34.9 %
8304 Trash	4,089.30	3,528.33	560.97	15.9 %	25,526.91	21,170.02	4,356.89	20.6 %
8305 Storm Water	0.00	0.00	0.00		13,032.36	9,862.00	3,170.36	32.1 %
8306 Gas	86.11	148.75	-62.64	-42.1 %	379.77	892.50	-512.73	-57.4 %
8300 Total HOA Utilities (non-posting)	11,092.65	13,253.08	-2,160.43	-16.3 %	78,178.08	89,380.52	-11,202.44	-12.5 %
5140 Parking Expense	595.00	666.67	-71.67	-10.8 %	3,804.42	3,999.98	-195.56	-4.9 %
TOTAL EXPENSE	**54,579.73**	**73,080.33**	**-18,500.60**	**-25.3 %**	**366,044.19**	**449,318.98**	**-83,274.79**	**-18.5 %**
NOI	**19,137.11**	**549.67**	**18,587.44**	**3,381.6 %**	**77,235.46**	**-7,588.98**	**84,824.44**	**1,117.7 %**
NON OPERATING INCOME								
9000 Reserve Income								
9001 Reserve Contribution	20,000.00	19,000.00	1,000.00	5.3 %	172,000.00	114,000.00	58,000.00	50.9 %
9000 Total Reserve Income	20,000.00	19,000.00	1,000.00	5.3 %	172,000.00	114,000.00	58,000.00	50.9 %

	Actual 06/01/26 - 06/30/26	Budget 06/26 - 06/26	$ Change	% Change	Actual YTD 01/01/26 - 06/30/26	Budget YTD 01/26 - 06/26	$ Change	% Change
TOTAL NON OPERATING INCOME	**20,000.00**	**19,000.00**	**1,000.00**	**5.3 %**	**172,000.00**	**114,000.00**	**58,000.00**	**50.9 %**
NON OPERATING EXPENSE								
9200 Reserve Expenses								
9202 Decks	0.00	5,000.00	-5,000.00	-100.0 %	0.00	5,000.00	-5,000.00	-100.0 %
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	10,170.00	0.00	10,170.00		10,170.00	35,000.00	-24,830.00	-70.9 %
9240 Roofs	0.00	0.00	0.00		4,200.00	0.00	4,200.00	
9200 Total Reserve Expenses	10,170.00	5,000.00	5,170.00	103.4 %	14,370.00	65,000.00	-50,630.00	-77.9 %
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	28,560.00	0.00	28,560.00		28,560.00	35,000.00	-6,440.00	-18.4 %
9500 Total Capital Items	28,560.00	0.00	28,560.00		35,327.23	70,000.00	-34,672.77	-49.5 %
TOTAL NON OPERATING EXPENSE	**38,730.00**	**5,000.00**	**33,730.00**	**674.6 %**	**49,697.23**	**135,000.00**	**-85,302.77**	**-63.2 %**
NET INCOME	**407.11**	**14,549.67**	**-14,142.56**	**-97.2 %**	**199,538.23**	**-28,588.98**	**228,127.21**	**798.0 %**
NET INCOME SUMMARY								
Income	73,716.84	73,630.00	86.84	0.1 %	443,279.65	441,730.00	1,549.65	0.4 %
Expense	-54,579.73	-73,080.33	18,500.60	25.3 %	-366,044.19	-449,318.98	83,274.79	18.5 %
Other Income & Expense	0.00	0.00	0.00		0.00	0.00	0.00	
Net Operating Income	19,137.11	549.67	18,587.44	3,381.6 %	77,235.46	-7,588.98	84,824.44	1,117.7 %
Non Operating Income	20,000.00	19,000.00	1,000.00	5.3 %	172,000.00	114,000.00	58,000.00	50.9 %
Non Operating Expense	-38,730.00	-5,000.00	-33,730.00	-674.6 %	-49,697.23	-135,000.00	85,302.77	63.2 %
NET INCOME	**407.11**	**14,549.67**	**-14,142.56**	**-97.2 %**	**199,538.23**	**-28,588.98**	**228,127.21**	**798.0 %**