Budget Comparison

Property: Second Jefferson Green HOA

Comparison Periods: 07/01/26 - 07/31/26 and 01/01/26 - 07/31/26 (accrual basis)

	Actual 07/01/26 - 07/31/26	Budget 07/26 - 07/26	$ Change	% Change	Actual YTD 01/01/26 - 07/31/26	Budget YTD 01/26 - 07/26	$ Change	% Change
INCOME								
4100 Rental Income (non-posting)								
4105 Garage /Parking	0.00	50.00	-50.00	-100.0 %	50.00	200.00	-150.00	-75.0 %
4107 Association Dues	73,080.00	73,080.00	0.00	0.0 %	511,560.00	511,560.00	0.00	0.0 %
4110 NSF Fees	0.00	50.00	-50.00	-100.0 %	140.00	150.00	-10.00	-6.7 %
4111 Late Fees	539.24	250.00	289.24	115.7 %	2,811.09	1,750.00	1,061.09	60.6 %
4100 Total Rental Income (non-posting)	73,619.24	73,430.00	189.24	0.3 %	514,561.09	513,660.00	901.09	0.2 %
4500 Misc Income (non-posting)								
4501 Interest Income	0.00	250.00	-250.00	-100.0 %	2,037.80	1,750.00	287.80	16.4 %
4502 Home Sales	0.00	0.00	0.00		300.00	0.00	300.00	
4500 Total Misc Income (non-posting)	0.00	250.00	-250.00	-100.0 %	2,337.80	1,750.00	587.80	33.6 %
TOTAL INCOME	**73,619.24**	**73,680.00**	**-60.76**	**-0.1 %**	**516,898.89**	**515,410.00**	**1,488.89**	**0.3 %**
EXPENSE								
5030 Cleaning & Maintenance Expense (nor								
5033 Landscaping	25.00	0.00	25.00		-25.00	0.00	-25.00	
5030 Total Cleaning & Maintenance Exp	25.00	0.00	25.00		-25.00	0.00	-25.00	
5100 Repairs & Maintenance Expense (non								
5105 Cleaning	42.44	0.00	42.44		42.44	0.00	42.44	
5108 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 %
5122 Keys and Locks	0.00	0.00	0.00		0.00	50.00	-50.00	-100.0 %
5125 Fire & Life Safety	83.00	0.00	83.00		423.00	350.00	73.00	20.9 %
5126 Common Area Exterior Repairs	0.00	250.00	-250.00	-100.0 %	0.00	250.00	-250.00	-100.0 %
5135 Painting Labor	0.00	0.00	0.00		0.00	25.00	-25.00	-100.0 %
5170 Extermination	142.71	500.00	-357.29	-71.5 %	1,139.71	500.00	639.71	127.9 %
5100 Total Repairs & Maintenance Expe	268.15	800.00	-531.85	-66.5 %	1,605.15	2,475.00	-869.85	-35.1 %
5600 Administrative (non-posting)								
5605 Postage	95.64	145.83	-50.19	-34.4 %	576.31	1,020.85	-444.54	-43.5 %
5606 HOA Management Fee	2,856.00	2,856.00	0.00	0.0 %	19,992.00	19,992.00	0.00	0.0 %
5607 Copies/Printing	296.80	137.50	159.30	115.9 %	506.70	962.50	-455.80	-47.4 %
5608 Administrative	893.85	666.67	227.18	34.1 %	5,548.55	4,666.65	881.90	18.9 %
5611 HOA Legal Fees	174.00	416.67	-242.67	-58.2 %	986.00	2,916.65	-1,930.65	-66.2 %
5614 Accounting	0.00	0.00	0.00		2,975.00	3,000.00	-25.00	-0.8 %
5617 HOA Insurance	12,169.27	21,765.83	-9,596.56	-44.1 %	73,015.62	152,360.85	-79,345.23	-52.1 %

	Actual 07/01/26 - 07/31/26	Budget 07/26 - 07/26	$ Change	% Change	Actual YTD 01/01/26 - 07/31/26	Budget YTD 01/26 - 07/26	$ Change	% Change
5623 Reserve Transfer	20,000.00	19,000.00	1,000.00	5.3 %	192,000.00	133,000.00	59,000.00	44.4 %
5621 Paylease On Line Payment Fees	103.00	208.33	-105.33	-50.6 %	724.00	1,458.35	-734.35	-50.4 %
5600 Total Administrative (non-posting)	36,588.56	45,196.83	-8,608.27	-19.0 %	296,324.18	319,377.85	-23,053.67	-7.2 %
5650 Bank Fees	0.00	5.42	-5.42	-100.0 %	36.00	37.90	-1.90	-5.0 %
6100 Building Maintenance (non-posting)								
6101 Exterior Bldg Maintenance	-1,723.27	62.50	-1,785.77	-2,857.2 %	-3,873.27	437.50	-4,310.77	-985.3 %
6102 Roof/Gutter Maintenance	2,180.00	0.00	2,180.00		3,347.30	5,250.00	-1,902.70	-36.2 %
6103 Garage Doors	-237.50	583.33	-820.83	-140.7 %	412.50	4,083.31	-3,670.81	-89.9 %
6104 Light Maintenance	7,414.99	208.33	7,206.66	3,459.3 %	7,841.66	1,458.35	6,383.31	437.7 %
6105 Plumbing Repairs	0.00	166.67	-166.67	-100.0 %	2,273.52	1,166.65	1,106.87	94.9 %
6106 Keys	0.00	25.00	-25.00	-100.0 %	-692.14	200.00	-892.14	-446.1 %
6107 Signs	270.00	0.00	270.00		611.92	100.00	511.92	511.9 %
6110 HOA Maintenance Repairs	1,723.27	25.00	1,698.27	6,793.1 %	1,723.27	125.00	1,598.27	1,278.6 %
6111 Drywall Repairs	0.00	0.00	0.00		150.00	0.00	150.00	
6100 Total Building Maintenance (non-pc	9,627.49	1,070.83	8,556.66	799.1 %	11,794.76	12,820.81	-1,026.05	-8.0 %
7000 Grounds & Landscaping (non-posting)								
7001 Landscape Maint. Contract	5,100.00	5,500.00	-400.00	-7.3 %	15,300.00	22,000.00	-6,700.00	-30.5 %
7002 Snow Removal	0.00	0.00	0.00		2,876.70	27,500.00	-24,623.30	-89.5 %
7003 Irrigation Maintenance	6,170.00	2,125.00	4,045.00	190.4 %	6,887.00	8,500.00	-1,613.00	-19.0 %
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 %	0.00	437.50	-437.50	-100.0 %
7020 Pet Services	0.00	0.00	0.00		969.73	900.00	69.73	7.7 %
7030 General Grounds Misc	387.50	291.67	95.83	32.9 %	2,682.17	2,041.65	640.52	31.4 %
7000 Total Grounds & Landscaping (non	11,657.50	8,604.17	3,053.33	35.5 %	28,715.60	65,754.15	-37,038.55	-56.3 %
8000 Pool & Cabana (non-osting)								
8001 Pool Contract	0.00	1,500.00	-1,500.00	-100.0 %	2,155.00	4,500.00	-2,345.00	-52.1 %
8002 Pool Supplies	756.17	1,200.00	-443.83	-37.0 %	881.17	4,800.00	-3,918.83	-81.6 %
8003 Pool Phone	143.04	208.33	-65.29	-31.3 %	931.55	1,458.35	-526.80	-36.1 %
8004 General Pool Maintenance	390.77	500.00	-109.23	-21.8 %	1,099.96	3,500.00	-2,400.04	-68.6 %
8010 Cabana Maintenance	0.00	0.00	0.00		0.00	300.00	-300.00	-100.0 %
8000 Total Pool & Cabana (non-osting)	1,289.98	3,408.33	-2,118.35	-62.2 %	5,067.68	14,558.35	-9,490.67	-65.2 %
8300 HOA Utilities (non-posting)								
8302 Electricity	1,085.54	1,034.33	51.21	5.0 %	6,975.74	7,240.35	-264.61	-3.7 %
8303 Water/Sewer	20,446.99	8,541.67	11,905.32	139.4 %	53,795.83	59,791.65	-5,995.82	-10.0 %
8304 Trash	4,293.77	3,528.33	765.44	21.7 %	29,820.68	24,698.35	5,122.33	20.7 %
8305 Storm Water	0.00	0.00	0.00		13,032.36	9,862.00	3,170.36	32.1 %
8306 Gas	366.30	148.75	217.55	146.3 %	746.07	1,041.25	-295.18	-28.3 %
8300 Total HOA Utilities (non-posting)	26,192.60	13,253.08	12,939.52	97.6 %	104,370.68	102,633.60	1,737.08	1.7 %
5140 Parking Expense	595.00	666.67	-71.67	-10.8 %	4,399.42	4,666.65	-267.23	-5.7 %
TOTAL EXPENSE	**86,244.28**	**73,005.33**	**13,238.95**	**18.1 %**	**452,288.47**	**522,324.31**	**-70,035.84**	**-13.4 %**

	Actual 07/01/26 - 07/31/26	Budget 07/26 - 07/26	$ Change	% Change	Actual YTD 01/01/26 - 07/31/26	Budget YTD 01/26 - 07/26	$ Change	% Change
NOI	**-12,625.04**	**674.67**	**-13,299.71**	**-1,971.3 %**	**64,610.42**	**-6,914.31**	**71,524.73**	**1,034.4 %**
NON OPERATING INCOME								
9000 Reserve Income								
9001 Reserve Contribution	20,000.00	19,000.00	1,000.00	5.3 %	192,000.00	133,000.00	59,000.00	44.4 %
9000 Total Reserve Income	20,000.00	19,000.00	1,000.00	5.3 %	192,000.00	133,000.00	59,000.00	44.4 %
TOTAL NON OPERATING INCOME	**20,000.00**	**19,000.00**	**1,000.00**	**5.3 %**	**192,000.00**	**133,000.00**	**59,000.00**	**44.4 %**
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		0.00	15,000.00	-15,000.00	-100.0 %
9208 Plumbing	0.00	10,000.00	-10,000.00	-100.0 %	0.00	20,000.00	-20,000.00	-100.0 %
9231 Parking Lot/Concrete	0.00	0.00	0.00		10,170.00	35,000.00	-24,830.00	-70.9 %
9232 Trees	11,870.00	0.00	11,870.00		11,870.00	0.00	11,870.00	
9240 Roofs	0.00	0.00	0.00		4,200.00	0.00	4,200.00	
9200 Total Reserve Expenses	11,870.00	10,000.00	1,870.00	18.7 %	26,240.00	75,000.00	-48,760.00	-65.0 %
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		28,560.00	35,000.00	-6,440.00	-18.4 %
9500 Total Capital Items	0.00	0.00	0.00		35,327.23	70,000.00	-34,672.77	-49.5 %
TOTAL NON OPERATING EXPENSE	**11,870.00**	**10,000.00**	**1,870.00**	**18.7 %**	**61,567.23**	**145,000.00**	**-83,432.77**	**-57.5 %**
NET INCOME	**-4,495.04**	**9,674.67**	**-14,169.71**	**-146.5 %**	**195,043.19**	**-18,914.31**	**213,957.50**	**1,131.2 %**
NET INCOME SUMMARY								
Income	73,619.24	73,680.00	-60.76	-0.1 %	516,898.89	515,410.00	1,488.89	0.3 %
Expense	-86,244.28	-73,005.33	-13,238.95	18.1 %	-452,288.47	-522,324.31	70,035.84	13.4 %
Other Income & Expense	0.00	0.00	0.00		0.00	0.00	0.00	
Net Operating Income	-12,625.04	674.67	-13,299.71	-1,971.3 %	64,610.42	-6,914.31	71,524.73	1,034.4 %
Non Operating Income	20,000.00	19,000.00	1,000.00	5.3 %	192,000.00	133,000.00	59,000.00	44.4 %
Non Operating Expense	-11,870.00	-10,000.00	-1,870.00	-18.7 %	-61,567.23	-145,000.00	83,432.77	57.5 %
NET INCOME	**-4,495.04**	**9,674.67**	**-14,169.71**	**-146.5 %**	**195,043.19**	**-18,914.31**	**213,957.50**	**1,131.2 %**