

Budget Comparison

Property: Second Jefferson Green HOA

Comparison Periods: 11/01/24 - 11/30/24 and 01/01/24 - 11/30/24 (accrual basis)

	Actual 11/01/24 - 11/30/24	Budget 11/24 - 11/24	\$ Change	% Change	Actual YTD 01/01/24 - 11/30/24	Budget YTD 01/24 - 11/24	\$ Change	% Change
INCOME								
4100 Rental Income (non-posting)								
4105 Garage /Parking	0.00	0.00	0.00		500.00	200.00	300.00	150.0 %
4107 Association Dues	63,840.00	63,840.00	0.00	0.0 %	703,532.50	702,240.00	1,292.50	0.2 %
4110 NSF Fees	50.00	50.00	0.00	0.0 %	140.00	200.00	-60.00	-30.0 %
4111 Late Fees	524.02	250.00	274.02	109.6 %	4,490.72	2,750.00	1,740.72	63.3 %
4100 Total Rental Income (non-posting)	64,414.02	64,140.00	274.02	0.4 %	708,663.22	705,390.00	3,273.22	0.5 %
4500 Misc Income (non-posting)								
4501 Interest Income	3.57	83.33	-79.76	-95.7 %	4,689.22	916.63	3,772.59	411.6 %
4500 Total Misc Income (non-posting)	3.57	83.33	-79.76	-95.7 %	4,689.22	916.63	3,772.59	411.6 %
4106 HOA Special Assessments	13,750.00	0.00	13,750.00		210,000.00	0.00	210,000.00	
TOTAL INCOME	78,167.59	64,223.33	13,944.26	21.7 %	923,352.44	706,306.63	217,045.81	30.7 %
EXPENSE								
5030 Cleaning & Maintenance Expense (non-posting)								
5033 Landscaping	0.00	0.00	0.00		-75.00	0.00	-75.00	
5030 Total Cleaning & Maintenance Expense	0.00	0.00	0.00		-75.00	0.00	-75.00	
5100 Repairs & Maintenance Expense (non-posting)								
5108 Plumbing								
51081000 Sewer Drain Clean Out	0.00	0.00	0.00		0.00	500.00	-500.00	-100.0 %
5108 Total Plumbing	0.00	0.00	0.00		0.00	500.00	-500.00	-100.0 %
5112 Paint	0.00	0.00	0.00		0.00	100.00	-100.00	-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	225.00	-225.00	-100.0 %
5118 Doors	0.00	0.00	0.00		-75.00	100.00	-175.00	-175.0 %
5125 Fire & Life Safety	0.00	0.00	0.00		360.00	500.00	-140.00	-28.0 %
5126 Common Area Exterior Repairs	0.00	0.00	0.00		0.00	1,250.00	-1,250.00	-100.0 %
5135 Painting Labor	0.00	0.00	0.00		0.00	25.00	-25.00	-100.0 %
5170 Extermination	0.00	0.00	0.00		205.00	250.00	-45.00	-18.0 %
5100 Total Repairs & Maintenance Expense	0.00	25.00	-25.00	-100.0 %	490.00	3,550.00	-3,060.00	-86.2 %
5350 Licenses and Fees	0.00	0.00	0.00		0.00	50.00	-50.00	-100.0 %
5600 Administrative (non-posting)								
5605 Postage	1,000.94	125.00	875.94	700.8 %	2,368.47	1,375.00	993.47	72.3 %
5606 HOA Management Fee	2,520.00	2,520.00	0.00	0.0 %	27,720.00	27,720.00	0.00	0.0 %
5607 Copies/Printing	0.00	125.00	-125.00	-100.0 %	2,196.00	1,375.00	821.00	59.7 %
5608 Administrative	400.00	500.00	-100.00	-20.0 %	8,729.54	5,500.00	3,229.54	58.7 %

	Actual 11/01/24 - 11/30/24	Budget 11/24 - 11/24	\$ Change	% Change	Actual YTD 01/01/24 - 11/30/24	Budget YTD 01/24 - 11/24	\$ Change	% Change
5611 HOA Legal Fees	0.00	541.00	-541.00	-100.0 %	399.00	5,951.00	-5,552.00	-93.3 %
5614 Accounting	0.00	0.00	0.00		2,750.00	2,775.00	-25.00	-0.9 %
5617 HOA Insurance	0.00	0.00	0.00		290,663.30	150,000.00	140,663.30	93.8 %
5618 D & O Insurance	1,953.40	0.00	1,953.40		3,034.00	0.00	3,034.00	
5623 Reserve Transfer	16,000.00	16,000.00	0.00	0.0 %	5,715.00	176,000.00	-170,285.00	-96.8 %
5621 Paylease On Line Payment Fees	94.00	208.33	-114.33	-54.9 %	1,348.00	2,291.67	-943.67	-41.2 %
5600 Total Administrative (non-posting)	21,968.34	20,019.33	1,949.01	9.7 %	344,923.31	372,987.67	-28,064.36	-7.5 %
5650 Bank Fees	0.00	12.50	-12.50	-100.0 %	62.77	137.50	-74.73	-54.3 %
6001 Fees & Subscriptions	0.00	0.00	0.00		43.00	0.00	43.00	
6100 Building Maintenance (non-posting)								
6101 Exterior Bldg Maintenance	0.00	100.00	-100.00	-100.0 %	-189.78	1,100.00	-1,289.78	-117.3 %
6102 Roof/Gutter Maintenance	0.00	0.00	0.00		10,189.28	7,000.00	3,189.28	45.6 %
6103 Garage Doors	250.00	583.33	-333.33	-57.1 %	5,459.54	6,416.63	-957.09	-14.9 %
6104 Light Maintenance	150.00	208.33	-58.33	-28.0 %	1,252.31	2,291.67	-1,039.36	-45.4 %
6105 Plumbing Repairs	0.00	166.67	-166.67	-100.0 %	2,039.70	1,833.33	206.37	11.3 %
6106 Keys	0.00	25.00	-25.00	-100.0 %	-892.66	325.00	-1,217.66	-374.7 %
6107 Signs	42.27	0.00	42.27		42.27	100.00	-57.73	-57.7 %
6110 HOA Maintenance Repairs	0.00	25.00	-25.00	-100.0 %	629.22	225.00	404.22	179.7 %
6100 Total Building Maintenance (non-pc)	442.27	1,108.33	-666.06	-60.1 %	18,529.88	19,291.63	-761.75	-3.9 %
7000 Grounds & Landscaping (non-posting)								
7001 Landscape Maint. Contract	0.00	5,375.00	-5,375.00	-100.0 %	35,700.00	37,625.00	-1,925.00	-5.1 %
7002 Snow Removal	5,148.00	10,000.00	-4,852.00	-48.5 %	27,165.64	60,000.00	-32,834.36	-54.7 %
7003 Irrigation Maintenance	0.00	1,875.00	-1,875.00	-100.0 %	9,540.00	15,000.00	-5,460.00	-36.4 %
7004 Tree.Shrub Maint.	3,625.00	1,250.00	2,375.00	190.0 %	6,692.00	13,750.00	-7,058.00	-51.3 %
7006 General Maintenance	0.00	125.00	-125.00	-100.0 %	50.00	1,375.00	-1,325.00	-96.4 %
7020 Pet Services	0.00	100.00	-100.00	-100.0 %	290.00	1,750.00	-1,460.00	-83.4 %
7030 General Grounds Misc	567.00	50.00	517.00	1,034.0 %	10,184.84	500.00	9,684.84	1,937.0 %
7000 Total Grounds & Landscaping (non)	9,340.00	18,775.00	-9,435.00	-50.3 %	89,622.48	130,000.00	-40,377.52	-31.1 %
8000 Pool & Cabana (non-osting)								
8001 Pool Contract	0.00	0.00	0.00		7,900.00	6,500.00	1,400.00	21.5 %
8002 Pool Supplies	0.00	0.00	0.00		3,704.55	6,000.00	-2,295.45	-38.3 %
8003 Pool Phone	133.00	208.33	-75.33	-36.2 %	1,356.86	2,291.67	-934.81	-40.8 %
8004 General Pool Maintenance	71.81	291.67	-219.86	-75.4 %	1,468.85	3,208.33	-1,739.48	-54.2 %
8010 Cabana Maintenance	0.00	0.00	0.00		1,021.00	2,000.00	-979.00	-49.0 %
8000 Total Pool & Cabana (non-osting)	204.81	500.00	-295.19	-59.0 %	15,451.26	20,000.00	-4,548.74	-22.7 %
8300 HOA Utilities (non-posting)								
8302 Electricity	847.90	1,034.33	-186.43	-18.0 %	10,116.49	11,377.67	-1,261.18	-11.1 %
8303 Water/Sewer	3,024.40	9,714.08	-6,689.68	-68.9 %	83,619.74	106,854.92	-23,235.18	-21.7 %
8304 Trash	0.00	2,770.83	-2,770.83	-100.0 %	34,685.78	30,479.17	4,206.61	13.8 %
8305 Storm Water	0.00	0.00	0.00		8,247.45	0.00	8,247.45	
8306 Gas	54.22	148.75	-94.53	-63.5 %	1,129.44	1,636.25	-506.81	-31.0 %
8300 Total HOA Utilities (non-posting)	3,926.52	13,667.99	-9,741.47	-71.3 %	137,798.90	150,348.01	-12,549.11	-8.3 %

	Actual 11/01/24 - 11/30/24	Budget 11/24 - 11/24	\$ Change	% Change	Actual YTD 01/01/24 - 11/30/24	Budget YTD 01/24 - 11/24	\$ Change	% Change
5140 Parking Expense	595.00	750.00	-155.00	-20.7 %	6,752.17	8,250.00	-1,497.83	-18.2 %
TOTAL EXPENSE	36,476.94	54,858.15	-18,381.21	-33.5 %	613,598.77	704,614.81	-91,016.04	-12.9 %
NOI	41,690.65	9,365.18	32,325.47	345.2 %	309,753.67	1,691.82	308,061.85	18,208.9 %
NON OPERATING INCOME								
9000 Reserve Income								
9001 Reserve Contribution	16,000.00	16,000.00	0.00	0.0 %	5,715.00	176,000.00	-170,285.00	-96.8 %
9000 Total Reserve Income	16,000.00	16,000.00	0.00	0.0 %	5,715.00	176,000.00	-170,285.00	-96.8 %
TOTAL NON OPERATING INCOME	16,000.00	16,000.00	0.00	0.0 %	5,715.00	176,000.00	-170,285.00	-96.8 %
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		28,785.55	20,000.00	8,785.55	43.9 %
9204 Reserve Study	1,890.00	0.00	1,890.00		4,280.00	5,000.00	-720.00	-14.4 %
9208 Plumbing	0.00	0.00	0.00		18,603.00	10,000.00	8,603.00	86.0 %
9230 Cabana	0.00	0.00	0.00		7,412.77	3,500.00	3,912.77	111.8 %
9231 Parking Lot/Concrete	0.00	0.00	0.00		161,123.50	110,000.00	51,123.50	46.5 %
9240 Roofs	0.00	0.00	0.00		13,500.00	0.00	13,500.00	
9200 Total Reserve Expenses	1,890.00	0.00	1,890.00		233,704.82	153,500.00	80,204.82	52.3 %
9500 Capital Items								
9506 Rehab Lighting	5,946.97	0.00	5,946.97		24,044.05	34,000.00	-9,955.95	-29.3 %
9510 Concrete Replacement	0.00	0.00	0.00		39,840.50	2,500.00	37,340.50	1,493.6 %
9540 Capital Exterior	0.00	0.00	0.00		13,632.36	5,000.00	8,632.36	172.6 %
9500 Total Capital Items	5,946.97	0.00	5,946.97		77,516.91	41,500.00	36,016.91	86.8 %
TOTAL NON OPERATING EXPENSE	7,836.97	0.00	7,836.97		311,221.73	195,000.00	116,221.73	59.6 %
NET INCOME	49,853.68	25,365.18	24,488.50	96.5 %	4,246.94	-17,308.18	21,555.12	124.5 %
NET INCOME SUMMARY								
Income	78,167.59	64,223.33	13,944.26	21.7 %	923,352.44	706,306.63	217,045.81	30.7 %
Expense	-36,476.94	-54,858.15	18,381.21	33.5 %	-613,598.77	-704,614.81	91,016.04	12.9 %
Other Income & Expense	0.00	0.00	0.00		0.00	0.00	0.00	
Net Operating Income	41,690.65	9,365.18	32,325.47	345.2 %	309,753.67	1,691.82	308,061.85	18,208.9 %
Non Operating Income	16,000.00	16,000.00	0.00		5,715.00	176,000.00	-170,285.00	-96.8 %
Non Operating Expense	-7,836.97	0.00	-7,836.97		-311,221.73	-195,000.00	-116,221.73	-59.6 %
NET INCOME	49,853.68	25,365.18	24,488.50	96.5 %	4,246.94	-17,308.18	21,555.12	124.5 %

Actual 11/01/24 - 11/30/24	Budget 11/24 - 11/24	\$ Change	% Change	Actual YTD 01/01/24 - 11/30/24	Budget YTD 01/24 - 11/24	\$ Change	% Change
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