

Budget Comparison

Property: Second Jefferson Green HOA

Comparison Periods: 12/01/24 - 12/31/24 and 01/01/24 - 12/31/24 (accrual basis)

	Actual 12/01/24 - 12/31/24	Budget 12/24 - 12/24	\$ Change	% Change	Actual YTD 01/01/24 - 12/31/24	Budget YTD 01/24 - 12/24	\$ 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 %	767,372.50	766,080.00	1,292.50	0.2 %
4110 NSF Fees	60.00	0.00	60.00		200.00	200.00	0.00	0.0 %
4111 Late Fees	295.57	250.00	45.57	18.2 %	4,786.29	3,000.00	1,786.29	59.5 %
4100 Total Rental Income (non-posting)	64,195.57	64,090.00	105.57	0.2 %	772,858.79	769,480.00	3,378.79	0.4 %
4500 Misc Income (non-posting)								
4501 Interest Income	1,594.86	83.37	1,511.49	1,813.0 %	6,284.08	1,000.00	5,284.08	528.4 %
4500 Total Misc Income (non-posting)	1,594.86	83.37	1,511.49	1,813.0 %	6,284.08	1,000.00	5,284.08	528.4 %
4106 HOA Special Assessments	0.00	0.00	0.00		210,000.00	0.00	210,000.00	
TOTAL INCOME	65,790.43	64,173.37	1,617.06	2.5 %	989,142.87	770,480.00	218,662.87	28.4 %
EXPENSE								
5100 Repairs & Maintenance Expense (non-								
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	250.00	-250.00	-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	3,575.00	-3,085.00	-86.3 %
5350 Licenses and Fees	75.00	0.00	75.00		75.00	50.00	25.00	50.0 %
5600 Administrative (non-posting)								
5601 Supplies	0.00	50.00	-50.00	-100.0 %	0.00	50.00	-50.00	-100.0 %
5605 Postage	67.33	125.00	-57.67	-46.1 %	2,435.80	1,500.00	935.80	62.4 %
5606 HOA Management Fee	2,520.00	2,520.00	0.00	0.0 %	30,240.00	30,240.00	0.00	0.0 %
5607 Copies/Printing	29.95	125.00	-95.05	-76.0 %	2,225.95	1,500.00	725.95	48.4 %
5608 Administrative	835.34	500.00	335.34	67.1 %	9,564.88	6,000.00	3,564.88	59.4 %
5611 HOA Legal Fees	0.00	549.00	-549.00	-100.0 %	399.00	6,500.00	-6,101.00	-93.9 %
5614 Accounting	0.00	0.00	0.00		2,750.00	2,775.00	-25.00	-0.9 %
5617 HOA Insurance	54,443.83	0.00	54,443.83		345,107.13	150,000.00	195,107.13	130.1 %

	Actual 12/01/24 - 12/31/24	Budget 12/24 - 12/24	\$ Change	% Change	Actual YTD 01/01/24 - 12/31/24	Budget YTD 01/24 - 12/24	\$ Change	% Change
5618 D & O Insurance	0.00	2,500.00	-2,500.00	-100.0 %	3,034.00	2,500.00	534.00	21.4 %
5623 Reserve Transfer	0.00	16,000.00	-16,000.00	-100.0 %	5,715.00	192,000.00	-186,285.00	-97.0 %
5621 Paylease On Line Payment Fees	96.00	208.33	-112.33	-53.9 %	1,444.00	2,500.00	-1,056.00	-42.2 %
5600 Total Administrative (non-posting)	57,992.45	22,577.33	35,415.12	156.9 %	402,915.76	395,565.00	7,350.76	1.9 %
5650 Bank Fees	0.00	12.50	-12.50	-100.0 %	62.77	150.00	-87.23	-58.2 %
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	1,200.00	-1,389.78	-115.8 %
6102 Roof/Gutter Maintenance	2,580.00	0.00	2,580.00		12,769.28	7,000.00	5,769.28	82.4 %
6103 Garage Doors	-2,718.00	583.37	-3,301.37	-565.9 %	2,741.54	7,000.00	-4,258.46	-60.8 %
6104 Light Maintenance	1,076.10	208.33	867.77	416.5 %	2,328.41	2,500.00	-171.59	-6.9 %
6105 Plumbing Repairs	0.00	166.67	-166.67	-100.0 %	2,039.70	2,000.00	39.70	2.0 %
6106 Keys	-175.00	25.00	-200.00	-800.0 %	-1,067.66	350.00	-1,417.66	-405.0 %
6107 Signs	0.00	0.00	0.00		42.27	100.00	-57.73	-57.7 %
6110 HOA Maintenance Repairs	0.00	25.00	-25.00	-100.0 %	629.22	250.00	379.22	151.7 %
6100 Total Building Maintenance (non-posting)	763.10	1,108.37	-345.27	-31.2 %	19,292.98	20,400.00	-1,107.02	-5.4 %
7000 Grounds & Landscaping (non-posting)								
7001 Landscape Maint. Contract	5,100.00	5,375.00	-275.00	-5.1 %	40,800.00	43,000.00	-2,200.00	-5.1 %
7002 Snow Removal	2,120.50	15,000.00	-12,879.50	-85.9 %	29,286.14	75,000.00	-45,713.86	-61.0 %
7003 Irrigation Maintenance	0.00	0.00	0.00		9,540.00	15,000.00	-5,460.00	-36.4 %
7004 Tree.Shrub Maint.	0.00	1,250.00	-1,250.00	-100.0 %	6,692.00	15,000.00	-8,308.00	-55.4 %
7006 General Maintenance	0.00	125.00	-125.00	-100.0 %	50.00	1,500.00	-1,450.00	-96.7 %
7020 Pet Services	320.06	250.00	70.06	28.0 %	610.06	2,000.00	-1,389.94	-69.5 %
7030 General Grounds Misc	475.00	50.00	425.00	850.0 %	10,584.84	550.00	10,034.84	1,824.5 %
7000 Total Grounds & Landscaping (non-posting)	8,015.56	22,050.00	-14,034.44	-63.6 %	97,563.04	152,050.00	-54,486.96	-35.8 %
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 %	1,489.86	2,500.00	-1,010.14	-40.4 %
8004 General Pool Maintenance	71.81	291.67	-219.86	-75.4 %	1,540.66	3,500.00	-1,959.34	-56.0 %
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 %	15,656.07	20,500.00	-4,843.93	-23.6 %
8300 HOA Utilities (non-posting)								
8302 Electricity	855.43	1,034.33	-178.90	-17.3 %	10,971.92	12,412.00	-1,440.08	-11.6 %
8303 Water/Sewer	1,909.14	9,714.08	-7,804.94	-80.3 %	85,528.88	116,569.00	-31,040.12	-26.6 %
8304 Trash	6,790.00	2,770.83	4,019.17	145.1 %	41,475.78	33,250.00	8,225.78	24.7 %
8305 Storm Water	0.00	9,862.00	-9,862.00	-100.0 %	8,247.45	9,862.00	-1,614.55	-16.4 %
8306 Gas	54.98	148.75	-93.77	-63.0 %	1,184.42	1,785.00	-600.58	-33.6 %
8300 Total HOA Utilities (non-posting)	9,609.55	23,529.99	-13,920.44	-59.2 %	147,408.45	173,878.00	-26,469.55	-15.2 %
5140 Parking Expense	595.00	750.00	-155.00	-20.7 %	7,347.17	9,000.00	-1,652.83	-18.4 %
TOTAL EXPENSE	77,255.47	70,553.19	6,702.28	9.5 %	690,854.24	775,168.00	-84,313.76	-10.9 %

	Actual 12/01/24 - 12/31/24	Budget 12/24 - 12/24	\$ Change	% Change	Actual YTD 01/01/24 - 12/31/24	Budget YTD 01/24 - 12/24	\$ Change	% Change
NOI	-11,465.04	-6,379.82	-5,085.22	-79.7 %	298,288.63	-4,688.00	302,976.63	6,462.8 %
NON OPERATING INCOME								
9000 Reserve Income								
9001 Reserve Contribution	0.00	16,000.00	-16,000.00	-100.0 %	5,715.00	192,000.00	-186,285.00	-97.0 %
9000 Total Reserve Income	0.00	16,000.00	-16,000.00	-100.0 %	5,715.00	192,000.00	-186,285.00	-97.0 %
TOTAL NON OPERATING INCOME	0.00	16,000.00	-16,000.00	-100.0 %	5,715.00	192,000.00	-186,285.00	-97.0 %
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	0.00	0.00	0.00		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	-13,500.00	0.00	-13,500.00		0.00	0.00	0.00	
9200 Total Reserve Expenses	-13,500.00	0.00	-13,500.00		220,204.82	153,500.00	66,704.82	43.5 %
9500 Capital Items								
9506 Rehab Lighting	2,749.00	0.00	2,749.00		26,793.05	34,000.00	-7,206.95	-21.2 %
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	2,749.00	0.00	2,749.00		80,265.91	41,500.00	38,765.91	93.4 %
TOTAL NON OPERATING EXPENSE	-10,751.00	0.00	-10,751.00		300,470.73	195,000.00	105,470.73	54.1 %
NET INCOME	-714.04	9,620.18	-10,334.22	-107.4 %	3,532.90	-7,688.00	11,220.90	146.0 %
NET INCOME SUMMARY								
Income	65,790.43	64,173.37	1,617.06	2.5 %	989,142.87	770,480.00	218,662.87	28.4 %
Expense	-77,255.47	-70,553.19	-6,702.28	9.5 %	-690,854.24	-775,168.00	84,313.76	10.9 %
Other Income & Expense	0.00	0.00	0.00		0.00	0.00	0.00	
Net Operating Income	-11,465.04	-6,379.82	-5,085.22	-79.7 %	298,288.63	-4,688.00	302,976.63	6,462.8 %
Non Operating Income	0.00	16,000.00	-16,000.00	-100.0 %	5,715.00	192,000.00	-186,285.00	-97.0 %
Non Operating Expense	10,751.00	0.00	10,751.00		-300,470.73	-195,000.00	-105,470.73	-54.1 %
NET INCOME	-714.04	9,620.18	-10,334.22	-107.4 %	3,532.90	-7,688.00	11,220.90	146.0 %

Actual 12/01/24 - 12/31/24	Budget 12/24 - 12/24	\$ Change	% Change	Actual YTD 01/01/24 - 12/31/24	Budget YTD 01/24 - 12/24	\$ Change	% Change
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