

# Budget Comparison

Property: Second Jefferson Green HOA

Comparison Periods: 01/01/25 - 01/31/25 and 01/01/25 - 01/31/25 (accrual basis)

	Actual 01/01/25 - 01/31/25	Budget 01/25 - 01/25	\$ Change	% Change	Actual YTD 01/01/25 - 01/31/25	Budget YTD 01/25 - 01/25	\$ Change	% Change
<b>INCOME</b>								
4100 Rental Income (non-posting)								
4105 Garage /Parking	0.00	50.00	-50.00	-100.0 %	0.00	50.00	-50.00	-100.0 %
4107 Association Dues	71,445.00	73,080.00	-1,635.00	-2.2 %	71,445.00	73,080.00	-1,635.00	-2.2 %
4111 Late Fees	230.65	250.00	-19.35	-7.7 %	230.65	250.00	-19.35	-7.7 %
4100 Total Rental Income (non-posting)	71,675.65	73,380.00	-1,704.35	-2.3 %	71,675.65	73,380.00	-1,704.35	-2.3 %
4500 Misc Income (non-posting)								
4501 Interest Income	2.64	125.00	-122.36	-97.9 %	2.64	125.00	-122.36	-97.9 %
4500 Total Misc Income (non-posting)	2.64	125.00	-122.36	-97.9 %	2.64	125.00	-122.36	-97.9 %
<b>TOTAL INCOME</b>	<b>71,678.29</b>	<b>73,505.00</b>	<b>-1,826.71</b>	<b>-2.5 %</b>	<b>71,678.29</b>	<b>73,505.00</b>	<b>-1,826.71</b>	<b>-2.5 %</b>
<b>EXPENSE</b>								
5100 Repairs & Maintenance Expense (non-								
5112 Paint	0.00	25.00	-25.00	-100.0 %	0.00	25.00	-25.00	-100.0 %
5100 Total Repairs & Maintenance Expense	0.00	25.00	-25.00	-100.0 %	0.00	25.00	-25.00	-100.0 %
5600 Administrative (non-posting)								
5605 Postage	137.33	145.83	-8.50	-5.8 %	137.33	145.83	-8.50	-5.8 %
5606 HOA Management Fee	2,520.00	2,520.00	0.00	0.0 %	2,520.00	2,520.00	0.00	0.0 %
5607 Copies/Printing	25.75	137.50	-111.75	-81.3 %	25.75	137.50	-111.75	-81.3 %
5608 Administrative	775.00	666.63	108.37	16.3 %	775.00	666.63	108.37	16.3 %
5611 HOA Legal Fees	280.00	416.63	-136.63	-32.8 %	280.00	416.63	-136.63	-32.8 %
5617 HOA Insurance	17,335.98	22,780.34	-5,444.36	-23.9 %	17,335.98	22,780.34	-5,444.36	-23.9 %
5623 Reserve Transfer	0.00	17,314.00	-17,314.00	-100.0 %	0.00	17,314.00	-17,314.00	-100.0 %
5621 Paylease On Line Payment Fees	101.00	208.37	-107.37	-51.5 %	101.00	208.37	-107.37	-51.5 %
5600 Total Administrative (non-posting)	21,175.06	44,189.30	-23,014.24	-52.1 %	21,175.06	44,189.30	-23,014.24	-52.1 %
5650 Bank Fees	0.00	12.50	-12.50	-100.0 %	0.00	12.50	-12.50	-100.0 %
6100 Building Maintenance (non-posting)								
6101 Exterior Bldg Maintenance	1,620.00	62.50	1,557.50	2,492.0 %	1,620.00	62.50	1,557.50	2,492.0 %
6102 Roof/Gutter Maintenance	236.10	1,750.00	-1,513.90	-86.5 %	236.10	1,750.00	-1,513.90	-86.5 %
6103 Garage Doors	0.00	583.33	-583.33	-100.0 %	0.00	583.33	-583.33	-100.0 %
6104 Light Maintenance	0.00	208.37	-208.37	-100.0 %	0.00	208.37	-208.37	-100.0 %
6105 Plumbing Repairs	0.00	166.63	-166.63	-100.0 %	0.00	166.63	-166.63	-100.0 %
6106 Keys	0.00	25.00	-25.00	-100.0 %	0.00	25.00	-25.00	-100.0 %
6100 Total Building Maintenance (non-posting)	1,856.10	2,795.83	-939.73	-33.6 %	1,856.10	2,795.83	-939.73	-33.6 %
7000 Grounds & Landscaping (non-posting)								
7002 Snow Removal	12,447.65	15,000.00	-2,552.35	-17.0 %	12,447.65	15,000.00	-2,552.35	-17.0 %

	Actual 01/01/25 - 01/31/25	Budget 01/25 - 01/25	\$ Change	% Change	Actual YTD 01/01/25 - 01/31/25	Budget YTD 01/25 - 01/25	\$ Change	% Change
7004 Tree.Shrub Maint.	0.00	625.00	-625.00	-100.0 %	0.00	625.00	-625.00	-100.0 %
7006 General Maintenance	75.00	62.50	12.50	20.0 %	75.00	62.50	12.50	20.0 %
7020 Pet Services	0.00	300.00	-300.00	-100.0 %	0.00	300.00	-300.00	-100.0 %
7030 General Grounds Misc	463.71	291.63	172.08	59.0 %	463.71	291.63	172.08	59.0 %
7000 Total Grounds & Landscaping (non	12,986.36	16,279.13	-3,292.77	-20.2 %	12,986.36	16,279.13	-3,292.77	-20.2 %
8000 Pool & Cabana (non-osting)								
8003 Pool Phone	149.02	208.37	-59.35	-28.5 %	149.02	208.37	-59.35	-28.5 %
8004 General Pool Maintenance	71.81	500.00	-428.19	-85.6 %	71.81	500.00	-428.19	-85.6 %
8000 Total Pool & Cabana (non-osting)	220.83	708.37	-487.54	-68.8 %	220.83	708.37	-487.54	-68.8 %
8300 HOA Utilities (non-posting)								
8302 Electricity	861.08	1,034.37	-173.29	-16.8 %	861.08	1,034.37	-173.29	-16.8 %
8303 Water/Sewer	9,374.68	8,541.63	833.05	9.8 %	9,374.68	8,541.63	833.05	9.8 %
8304 Trash	3,395.00	3,500.00	-105.00	-3.0 %	3,395.00	3,500.00	-105.00	-3.0 %
8305 Storm Water	8,682.44	9,862.00	-1,179.56	-12.0 %	8,682.44	9,862.00	-1,179.56	-12.0 %
8306 Gas	55.66	148.75	-93.09	-62.6 %	55.66	148.75	-93.09	-62.6 %
8300 Total HOA Utilities (non-posting)	22,368.86	23,086.75	-717.89	-3.1 %	22,368.86	23,086.75	-717.89	-3.1 %
5140 Parking Expense	595.00	666.63	-71.63	-10.7 %	595.00	666.63	-71.63	-10.7 %
<b>TOTAL EXPENSE</b>	<b>59,202.21</b>	<b>87,763.51</b>	<b>-28,561.30</b>	<b>-32.5 %</b>	<b>59,202.21</b>	<b>87,763.51</b>	<b>-28,561.30</b>	<b>-32.5 %</b>
<b>NOI</b>	<b>12,476.08</b>	<b>-14,258.51</b>	<b>26,734.59</b>	<b>187.5 %</b>	<b>12,476.08</b>	<b>-14,258.51</b>	<b>26,734.59</b>	<b>187.5 %</b>
<b>NON OPERATING INCOME</b>								
9000 Reserve Income								
9001 Reserve Contribution	0.00	17,314.33	-17,314.33	-100.0 %	0.00	17,314.33	-17,314.33	-100.0 %
9000 Total Reserve Income	0.00	17,314.33	-17,314.33	-100.0 %	0.00	17,314.33	-17,314.33	-100.0 %
<b>TOTAL NON OPERATING INCOME</b>	<b>0.00</b>	<b>17,314.33</b>	<b>-17,314.33</b>	<b>-100.0 %</b>	<b>0.00</b>	<b>17,314.33</b>	<b>-17,314.33</b>	<b>-100.0 %</b>
<b>NET INCOME</b>	<b>12,476.08</b>	<b>3,055.82</b>	<b>9,420.26</b>	<b>308.3 %</b>	<b>12,476.08</b>	<b>3,055.82</b>	<b>9,420.26</b>	<b>308.3 %</b>
<b>NET INCOME SUMMARY</b>								
Income	71,678.29	73,505.00	-1,826.71	-2.5 %	71,678.29	73,505.00	-1,826.71	-2.5 %
Expense	-59,202.21	-87,763.51	28,561.30	32.5 %	-59,202.21	-87,763.51	28,561.30	32.5 %
Other Income & Expense	0.00	0.00	0.00		0.00	0.00	0.00	
Net Operating Income	12,476.08	-14,258.51	26,734.59	187.5 %	12,476.08	-14,258.51	26,734.59	187.5 %
Non Operating Income	0.00	17,314.33	-17,314.33	-100.0 %	0.00	17,314.33	-17,314.33	-100.0 %
<b>NET INCOME</b>	<b>12,476.08</b>	<b>3,055.82</b>	<b>9,420.26</b>	<b>308.3 %</b>	<b>12,476.08</b>	<b>3,055.82</b>	<b>9,420.26</b>	<b>308.3 %</b>

<b>Actual</b> 01/01/25 - 01/31/25	<b>Budget</b> 01/25 - 01/25	<b>\$ Change</b>	<b>% Change</b>	<b>Actual YTD</b> 01/01/25 - 01/31/25	<b>Budget YTD</b> 01/25 - 01/25	<b>\$ Change</b>	<b>% Change</b>
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