

Budget Comparison

Property: Second Jefferson Green HOA

Comparison Periods: 02/01/25 - 02/28/25 and 01/01/25 - 02/28/25 (accrual basis)

| | Actual 02/01/25 - 02/28/25 | Budget 02/25 - 02/25 | \$ Change | % Change | Actual YTD 01/01/25 - 02/28/25 | Budget YTD 01/25 - 02/25 | \$ Change | % Change |
|--|-------------------------------|-------------------------|---------------|--------------|-----------------------------------|-----------------------------|------------------|---------------|
| INCOME | | | | | | | | |
| 4100 Rental Income (non-posting) | | | | | | | | |
| 4105 Garage /Parking | 0.00 | 0.00 | 0.00 | | 0.00 | 50.00 | -50.00 | -100.0 % |
| 4107 Association Dues | 73,080.00 | 73,080.00 | 0.00 | 0.0 % | 144,525.00 | 146,160.00 | -1,635.00 | -1.1 % |
| 4110 NSF Fees | 50.00 | 50.00 | 0.00 | 0.0 % | 50.00 | 50.00 | 0.00 | 0.0 % |
| 4111 Late Fees | 564.54 | 250.00 | 314.54 | 125.8 % | 795.19 | 500.00 | 295.19 | 59.0 % |
| 4100 Total Rental Income (non-posting) | 73,694.54 | 73,380.00 | 314.54 | 0.4 % | 145,370.19 | 146,760.00 | -1,389.81 | -0.9 % |
| 4500 Misc Income (non-posting) | | | | | | | | |
| 4501 Interest Income | 2.42 | 125.00 | -122.58 | -98.1 % | 5.06 | 250.00 | -244.94 | -98.0 % |
| 4500 Total Misc Income (non-posting) | 2.42 | 125.00 | -122.58 | -98.1 % | 5.06 | 250.00 | -244.94 | -98.0 % |
| 4650 Covenant Violaltions | 200.00 | 0.00 | 200.00 | | 200.00 | 0.00 | 200.00 | |
| TOTAL INCOME | 73,896.96 | 73,505.00 | 391.96 | 0.5 % | 145,575.25 | 147,010.00 | -1,434.75 | -1.0 % |
| EXPENSE | | | | | | | | |
| 5100 Repairs & Maintenance Expense (non- | | | | | | | | |
| 5112 Paint | 0.00 | 0.00 | 0.00 | | 0.00 | 25.00 | -25.00 | -100.0 % |
| 5100 Total Repairs & Maintenance Expe | 0.00 | 0.00 | 0.00 | | 0.00 | 25.00 | -25.00 | -100.0 % |
| 5350 Licenses and Fees | 75.00 | 0.00 | 75.00 | | 75.00 | 0.00 | 75.00 | |
| 5600 Administrative (non-posting) | | | | | | | | |
| 5605 Postage | 115.04 | 145.83 | -30.79 | -21.1 % | 252.37 | 291.66 | -39.29 | -13.5 % |
| 5606 HOA Management Fee | 2,520.00 | 2,520.00 | 0.00 | 0.0 % | 5,040.00 | 5,040.00 | 0.00 | 0.0 % |
| 5607 Copies/Printing | 0.00 | 137.50 | -137.50 | -100.0 % | 25.75 | 275.00 | -249.25 | -90.6 % |
| 5608 Administrative | 450.00 | 666.67 | -216.67 | -32.5 % | 1,225.00 | 1,333.30 | -108.30 | -8.1 % |
| 5611 HOA Legal Fees | 253.00 | 416.67 | -163.67 | -39.3 % | 533.00 | 833.30 | -300.30 | -36.0 % |
| 5617 HOA Insurance | 17,335.98 | 22,780.34 | -5,444.36 | -23.9 % | 34,671.96 | 45,560.68 | -10,888.72 | -23.9 % |
| 5623 Reserve Transfer | 17,314.00 | 17,314.00 | 0.00 | 0.0 % | 17,314.00 | 34,628.00 | -17,314.00 | -50.0 % |
| 5621 Paylease On Line Payment Fees | 105.00 | 208.33 | -103.33 | -49.6 % | 206.00 | 416.70 | -210.70 | -50.6 % |
| 5600 Total Administrative (non-posting) | 38,093.02 | 44,189.34 | -6,096.32 | -13.8 % | 59,268.08 | 88,378.64 | -29,110.56 | -32.9 % |
| 5650 Bank Fees | 0.00 | 12.50 | -12.50 | -100.0 % | 0.00 | 25.00 | -25.00 | -100.0 % |
| 6100 Building Maintenance (non-posting) | | | | | | | | |
| 6101 Exterior Bldg Maintenance | 6,347.82 | 62.50 | 6,285.32 | 10,056.5 % | 7,967.82 | 125.00 | 7,842.82 | 6,274.3 % |
| 6102 Roof/Gutter Maintenance | 227.45 | 0.00 | 227.45 | | 463.55 | 1,750.00 | -1,286.45 | -73.5 % |
| 6103 Garage Doors | 0.00 | 583.33 | -583.33 | -100.0 % | 0.00 | 1,166.66 | -1,166.66 | -100.0 % |
| 6104 Light Maintenance | 47.21 | 208.33 | -161.12 | -77.3 % | 47.21 | 416.70 | -369.49 | -88.7 % |
| 6105 Plumbing Repairs | 425.00 | 166.67 | 258.33 | 155.0 % | 425.00 | 333.30 | 91.70 | 27.5 % |
| 6106 Keys | -525.00 | 25.00 | -550.00 | -2,200.0 % | -525.00 | 50.00 | -575.00 | -1,150.0 % |
| 6100 Total Building Maintenance (non-pc | 6,522.48 | 1,045.83 | 5,476.65 | 523.7 % | 8,378.58 | 3,841.66 | 4,536.92 | 118.1 % |

| | Actual 02/01/25 - 02/28/25 | Budget 02/25 - 02/25 | \$ Change | % Change | Actual YTD 01/01/25 - 02/28/25 | Budget YTD 01/25 - 02/25 | \$ Change | % Change |
|--|-------------------------------|-------------------------|-------------------|----------------|-----------------------------------|-----------------------------|-------------------|----------------|
| 7000 Grounds & Landscaping (non-posting) | | | | | | | | |
| 7002 Snow Removal | 10,314.16 | 15,000.00 | -4,685.84 | -31.2 % | 22,761.81 | 30,000.00 | -7,238.19 | -24.1 % |
| 7004 Tree.Shrub Maint. | 0.00 | 625.00 | -625.00 | -100.0 % | 0.00 | 1,250.00 | -1,250.00 | -100.0 % |
| 7006 General Maintenance | 0.00 | 62.50 | -62.50 | -100.0 % | 75.00 | 125.00 | -50.00 | -40.0 % |
| 7020 Pet Services | 0.00 | 300.00 | -300.00 | -100.0 % | 0.00 | 600.00 | -600.00 | -100.0 % |
| 7030 General Grounds Misc | 775.00 | 291.67 | 483.33 | 165.7 % | 1,238.71 | 583.30 | 655.41 | 112.4 % |
| 7000 Total Grounds & Landscaping (non | 11,089.16 | 16,279.17 | -5,190.01 | -31.9 % | 24,075.52 | 32,558.30 | -8,482.78 | -26.1 % |
| 8000 Pool & Cabana (non-osting) | | | | | | | | |
| 8003 Pool Phone | 133.09 | 208.33 | -75.24 | -36.1 % | 282.11 | 416.70 | -134.59 | -32.3 % |
| 8004 General Pool Maintenance | 71.81 | 500.00 | -428.19 | -85.6 % | 143.62 | 1,000.00 | -856.38 | -85.6 % |
| 8000 Total Pool & Cabana (non-osting) | 204.90 | 708.33 | -503.43 | -71.1 % | 425.73 | 1,416.70 | -990.97 | -69.9 % |
| 8300 HOA Utilities (non-posting) | | | | | | | | |
| 8302 Electricity | 963.31 | 1,034.33 | -71.02 | -6.9 % | 1,824.39 | 2,068.70 | -244.31 | -11.8 % |
| 8303 Water/Sewer | 2,096.91 | 8,541.67 | -6,444.76 | -75.5 % | 11,471.59 | 17,083.30 | -5,611.71 | -32.8 % |
| 8304 Trash | 3,395.00 | 3,500.00 | -105.00 | -3.0 % | 6,790.00 | 7,000.00 | -210.00 | -3.0 % |
| 8305 Storm Water | 0.00 | 0.00 | 0.00 | | 8,682.44 | 9,862.00 | -1,179.56 | -12.0 % |
| 8306 Gas | 53.71 | 148.75 | -95.04 | -63.9 % | 109.37 | 297.50 | -188.13 | -63.2 % |
| 8300 Total HOA Utilities (non-posting) | 6,508.93 | 13,224.75 | -6,715.82 | -50.8 % | 28,877.79 | 36,311.50 | -7,433.71 | -20.5 % |
| 5140 Parking Expense | 595.00 | 666.67 | -71.67 | -10.8 % | 1,190.00 | 1,333.30 | -143.30 | -10.7 % |
| TOTAL EXPENSE | 63,088.49 | 76,126.59 | -13,038.10 | -17.1 % | 122,290.70 | 163,890.10 | -41,599.40 | -25.4 % |
| NOI | 10,808.47 | -2,621.59 | 13,430.06 | 512.3 % | 23,284.55 | -16,880.10 | 40,164.65 | 237.9 % |
| NON OPERATING INCOME | | | | | | | | |
| 9000 Reserve Income | | | | | | | | |
| 9001 Reserve Contribution | 17,314.00 | 17,314.33 | -0.33 | 0.0 % | 17,314.00 | 34,628.66 | -17,314.66 | -50.0 % |
| 9000 Total Reserve Income | 17,314.00 | 17,314.33 | -0.33 | 0.0 % | 17,314.00 | 34,628.66 | -17,314.66 | -50.0 % |
| TOTAL NON OPERATING INCOME | 17,314.00 | 17,314.33 | -0.33 | 0.0 % | 17,314.00 | 34,628.66 | -17,314.66 | -50.0 % |
| NON OPERATING EXPENSE | | | | | | | | |
| 9200 Reserve Expenses | | | | | | | | |
| 9203 Water Line Repair | 7,546.00 | 0.00 | 7,546.00 | | 7,546.00 | 0.00 | 7,546.00 | |
| 9265 Signage | 0.00 | 25,000.00 | -25,000.00 | -100.0 % | 0.00 | 25,000.00 | -25,000.00 | -100.0 % |
| 9200 Total Reserve Expenses | 7,546.00 | 25,000.00 | -17,454.00 | -69.8 % | 7,546.00 | 25,000.00 | -17,454.00 | -69.8 % |
| TOTAL NON OPERATING EXPENSE | 7,546.00 | 25,000.00 | -17,454.00 | -69.8 % | 7,546.00 | 25,000.00 | -17,454.00 | -69.8 % |
| NET INCOME | 20,576.47 | -10,307.26 | 30,883.73 | 299.6 % | 33,052.55 | -7,251.44 | 40,303.99 | 555.8 % |

| | Actual 02/01/25 - 02/28/25 | Budget 02/25 - 02/25 | \$ Change | % Change | Actual YTD 01/01/25 - 02/28/25 | Budget YTD 01/25 - 02/25 | \$ Change | % Change |
|---------------------------|---|---------------------------------------|------------------|-----------------|---|---|------------------|-----------------|
| NET INCOME SUMMARY | | | | | | | | |
| Income | 73,896.96 | 73,505.00 | 391.96 | 0.5 % | 145,575.25 | 147,010.00 | -1,434.75 | -1.0 % |
| Expense | -63,088.49 | -76,126.59 | 13,038.10 | 17.1 % | -122,290.70 | -163,890.10 | 41,599.40 | 25.4 % |
| Other Income & Expense | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | |
| Net Operating Income | 10,808.47 | -2,621.59 | 13,430.06 | 512.3 % | 23,284.55 | -16,880.10 | 40,164.65 | 237.9 % |
| Non Operating Income | 17,314.00 | 17,314.33 | -0.33 | 0.0 % | 17,314.00 | 34,628.66 | -17,314.66 | -50.0 % |
| Non Operating Expense | -7,546.00 | -25,000.00 | 17,454.00 | 69.8 % | -7,546.00 | -25,000.00 | 17,454.00 | 69.8 % |
| NET INCOME | 20,576.47 | -10,307.26 | 30,883.73 | 299.6 % | 33,052.55 | -7,251.44 | 40,303.99 | 555.8 % |