

Budget Comparison

Property: Second Jefferson Green HOA

Comparison Periods: 03/01/25 - 03/31/25 and 01/01/25 - 03/31/25 (accrual basis)

	Actual 03/01/25 - 03/31/25	Budget 03/25 - 03/25	\$ Change	% Change	Actual YTD 01/01/25 - 03/31/25	Budget YTD 01/25 - 03/25	\$ Change	% Change
INCOME								
4100 Rental Income (non-posting)								
4105 Garage /Parking	0.00	50.00	-50.00	-100.0 %	0.00	100.00	-100.00	-100.0 %
4107 Association Dues	73,080.00	73,080.00	0.00	0.0 %	217,605.00	219,240.00	-1,635.00	-0.7 %
4110 NSF Fees	20.00	0.00	20.00		70.00	50.00	20.00	40.0 %
4111 Late Fees	590.76	250.00	340.76	136.3 %	1,385.95	750.00	635.95	84.8 %
4100 Total Rental Income (non-posting)	73,690.76	73,380.00	310.76	0.4 %	219,060.95	220,140.00	-1,079.05	-0.5 %
4500 Misc Income (non-posting)								
4501 Interest Income	1,541.62	125.00	1,416.62	1,133.3 %	1,546.68	375.00	1,171.68	312.4 %
4500 Total Misc Income (non-posting)	1,541.62	125.00	1,416.62	1,133.3 %	1,546.68	375.00	1,171.68	312.4 %
4650 Covenant Violaltions	0.00	0.00	0.00		200.00	0.00	200.00	
TOTAL INCOME	75,232.38	73,505.00	1,727.38	2.4 %	220,807.63	220,515.00	292.63	0.1 %
EXPENSE								
5100 Repairs & Maintenance Expense (non-								
5112 Paint	0.00	0.00	0.00		0.00	25.00	-25.00	-100.0 %
5117 Maintenance Supplies	0.00	25.00	-25.00	-100.0 %	0.00	25.00	-25.00	-100.0 %
5100 Total Repairs & Maintenance Expe	0.00	25.00	-25.00	-100.0 %	0.00	50.00	-50.00	-100.0 %
5350 Licenses and Fees	0.00	0.00	0.00		75.00	0.00	75.00	
5600 Administrative (non-posting)								
5605 Postage	107.45	145.83	-38.38	-26.3 %	359.82	437.49	-77.67	-17.8 %
5606 HOA Management Fee	2,520.00	2,520.00	0.00	0.0 %	7,560.00	7,560.00	0.00	0.0 %
5607 Copies/Printing	181.15	137.50	43.65	31.7 %	206.90	412.50	-205.60	-49.8 %
5608 Administrative	775.00	666.67	108.33	16.2 %	2,000.00	1,999.97	0.03	0.0 %
5611 HOA Legal Fees	391.00	416.67	-25.67	-6.2 %	924.00	1,249.97	-325.97	-26.1 %
5617 HOA Insurance	17,335.98	22,780.34	-5,444.36	-23.9 %	52,007.94	68,341.02	-16,333.08	-23.9 %
5623 Reserve Transfer	20,000.00	17,314.00	2,686.00	15.5 %	37,314.00	51,942.00	-14,628.00	-28.2 %
5621 Paylease On Line Payment Fees	102.00	208.33	-106.33	-51.0 %	308.00	625.03	-317.03	-50.7 %
5600 Total Administrative (non-posting)	41,412.58	44,189.34	-2,776.76	-6.3 %	100,680.66	132,567.98	-31,887.32	-24.1 %
5650 Bank Fees	0.00	12.50	-12.50	-100.0 %	0.00	37.50	-37.50	-100.0 %
6100 Building Maintenance (non-posting)								
6101 Exterior Bldg Maintenance	-6,457.94	62.50	-6,520.44	-10,432.7 %	1,509.88	187.50	1,322.38	705.3 %
6102 Roof/Gutter Maintenance	4,482.50	0.00	4,482.50		4,946.05	1,750.00	3,196.05	182.6 %
6103 Garage Doors	0.00	583.33	-583.33	-100.0 %	0.00	1,749.99	-1,749.99	-100.0 %
6104 Light Maintenance	0.00	208.33	-208.33	-100.0 %	47.21	625.03	-577.82	-92.4 %
6105 Plumbing Repairs	375.00	166.67	208.33	125.0 %	800.00	499.97	300.03	60.0 %
6106 Keys	0.00	25.00	-25.00	-100.0 %	-525.00	75.00	-600.00	-800.0 %

	Actual 03/01/25 - 03/31/25	Budget 03/25 - 03/25	\$ Change	% Change	Actual YTD 01/01/25 - 03/31/25	Budget YTD 01/25 - 03/25	\$ Change	% Change
6110 HOA Maintenance Repairs	0.00	25.00	-25.00	-100.0 %	0.00	25.00	-25.00	-100.0 %
6100 Total Building Maintenance (non-pc)	-1,600.44	1,070.83	-2,671.27	-249.5 %	6,778.14	4,912.49	1,865.65	38.0 %
7000 Grounds & Landscaping (non-posting)								
7002 Snow Removal	100.00	10,000.00	-9,900.00	-99.0 %	22,861.81	40,000.00	-17,138.19	-42.8 %
7004 Tree.Shrub Maint.	0.00	625.00	-625.00	-100.0 %	0.00	1,875.00	-1,875.00	-100.0 %
7006 General Maintenance	0.00	62.50	-62.50	-100.0 %	75.00	187.50	-112.50	-60.0 %
7020 Pet Services	0.00	300.00	-300.00	-100.0 %	0.00	900.00	-900.00	-100.0 %
7030 General Grounds Misc	675.00	291.67	383.33	131.4 %	1,913.71	874.97	1,038.74	118.7 %
7000 Total Grounds & Landscaping (non)	775.00	11,279.17	-10,504.17	-93.1 %	24,850.52	43,837.47	-18,986.95	-43.3 %
8000 Pool & Cabana (non-osting)								
8002 Pool Supplies	1,892.22	0.00	1,892.22		1,892.22	0.00	1,892.22	
8003 Pool Phone	199.03	208.33	-9.30	-4.5 %	481.14	625.03	-143.89	-23.0 %
8004 General Pool Maintenance	71.81	500.00	-428.19	-85.6 %	215.43	1,500.00	-1,284.57	-85.6 %
8000 Total Pool & Cabana (non-osting)	2,163.06	708.33	1,454.73	205.4 %	2,588.79	2,125.03	463.76	21.8 %
8300 HOA Utilities (non-posting)								
8302 Electricity	945.79	1,034.33	-88.54	-8.6 %	2,770.18	3,103.03	-332.85	-10.7 %
8303 Water/Sewer	2,141.91	8,541.67	-6,399.76	-74.9 %	13,613.50	25,624.97	-12,011.47	-46.9 %
8304 Trash	3,670.00	3,500.00	170.00	4.9 %	10,460.00	10,500.00	-40.00	-0.4 %
8305 Storm Water	0.00	0.00	0.00		8,682.44	9,862.00	-1,179.56	-12.0 %
8306 Gas	57.25	148.75	-91.50	-61.5 %	166.62	446.25	-279.63	-62.7 %
8300 Total HOA Utilities (non-posting)	6,814.95	13,224.75	-6,409.80	-48.5 %	35,692.74	49,536.25	-13,843.51	-27.9 %
5140 Parking Expense	595.00	666.67	-71.67	-10.8 %	1,785.00	1,999.97	-214.97	-10.7 %
TOTAL EXPENSE	50,160.15	71,176.59	-21,016.44	-29.5 %	172,450.85	235,066.69	-62,615.84	-26.6 %
NOI	25,072.23	2,328.41	22,743.82	976.8 %	48,356.78	-14,551.69	62,908.47	432.3 %
NON OPERATING INCOME								
9000 Reserve Income								
9001 Reserve Contribution	20,000.00	17,314.33	2,685.67	15.5 %	37,314.00	51,942.99	-14,628.99	-28.2 %
9000 Total Reserve Income	20,000.00	17,314.33	2,685.67	15.5 %	37,314.00	51,942.99	-14,628.99	-28.2 %
TOTAL NON OPERATING INCOME	20,000.00	17,314.33	2,685.67	15.5 %	37,314.00	51,942.99	-14,628.99	-28.2 %
NON OPERATING EXPENSE								
9200 Reserve Expenses								
9203 Water Line Repair	0.00	0.00	0.00		7,546.00	0.00	7,546.00	
9208 Plumbing	9,223.00	10,000.00	-777.00	-7.8 %	9,223.00	10,000.00	-777.00	-7.8 %
9265 Signage	0.00	0.00	0.00		0.00	25,000.00	-25,000.00	-100.0 %
9200 Total Reserve Expenses	9,223.00	10,000.00	-777.00	-7.8 %	16,769.00	35,000.00	-18,231.00	-52.1 %
TOTAL NON OPERATING EXPENSE	9,223.00	10,000.00	-777.00	-7.8 %	16,769.00	35,000.00	-18,231.00	-52.1 %

	Actual 03/01/25 - 03/31/25	Budget 03/25 - 03/25	\$ Change	% Change	Actual YTD 01/01/25 - 03/31/25	Budget YTD 01/25 - 03/25	\$ Change	% Change
NET INCOME	35,849.23	9,642.74	26,206.49	271.8 %	68,901.78	2,391.30	66,510.48	2,781.4 %
NET INCOME SUMMARY								
Income	75,232.38	73,505.00	1,727.38	2.4 %	220,807.63	220,515.00	292.63	0.1 %
Expense	-50,160.15	-71,176.59	21,016.44	29.5 %	-172,450.85	-235,066.69	62,615.84	26.6 %
Other Income & Expense	0.00	0.00	0.00		0.00	0.00	0.00	
Net Operating Income	25,072.23	2,328.41	22,743.82	976.8 %	48,356.78	-14,551.69	62,908.47	432.3 %
Non Operating Income	20,000.00	17,314.33	2,685.67	15.5 %	37,314.00	51,942.99	-14,628.99	-28.2 %
Non Operating Expense	-9,223.00	-10,000.00	777.00	7.8 %	-16,769.00	-35,000.00	18,231.00	52.1 %
NET INCOME	35,849.23	9,642.74	26,206.49	271.8 %	68,901.78	2,391.30	66,510.48	2,781.4 %