Budget Comparison

Property: Second Jefferson Green HOA

Comparison Periods: 04/01/25 - 04/30/25 and 01/01/25 - 04/30/25 (accrual basis)

	Actual 04/01/25 - 04/30/25	Budget 04/25 - 04/25	$ Change	% Change	Actual YTD 01/01/25 - 04/30/25	Budget YTD 01/25 - 04/25	$ Change	% Change
INCOME								
4100 Rental Income (non-posting)								
4105 Garage /Parking	50.00	0.00	50.00		50.00	100.00	-50.00	-50.0 %
4107 Association Dues	73,080.00	73,080.00	0.00	0.0 %	290,685.00	292,320.00	-1,635.00	-0.6 %
4110 NSF Fees	0.00	0.00	0.00		70.00	50.00	20.00	40.0 %
4111 Late Fees	380.24	250.00	130.24	52.1 %	1,766.19	1,000.00	766.19	76.6 %
4100 Total Rental Income (non-posting)	73,510.24	73,330.00	180.24	0.2 %	292,571.19	293,470.00	-898.81	-0.3 %
4500 Misc Income (non-posting)								
4501 Interest Income	3.22	125.00	-121.78	-97.4 %	1,549.90	500.00	1,049.90	210.0 %
4500 Total Misc Income (non-posting)	3.22	125.00	-121.78	-97.4 %	1,549.90	500.00	1,049.90	210.0 %
4650 Convenant Violaltions	250.00	0.00	250.00		450.00	0.00	450.00	
TOTAL INCOME	**73,763.46**	**73,455.00**	**308.46**	**0.4 %**	**294,571.09**	**293,970.00**	**601.09**	**0.2 %**
EXPENSE								
5100 Repairs & Maintenance Expense (non								
5112 Paint	0.00	25.00	-25.00	-100.0 %	0.00	50.00	-50.00	-100.0 %
5117 Maintenance Supplies	0.00	25.00	-25.00	-100.0 %	0.00	50.00	-50.00	-100.0 %
5122 Keys and Locks	0.00	50.00	-50.00	-100.0 %	0.00	50.00	-50.00	-100.0 %
5100 Total Repairs & Maintenance Expe	0.00	100.00	-100.00	-100.0 %	0.00	150.00	-150.00	-100.0 %
5350 Licenses and Fees	0.00	0.00	0.00		75.00	0.00	75.00	
5600 Administrative (non-posting)								
5605 Postage	88.48	145.83	-57.35	-39.3 %	448.30	583.32	-135.02	-23.1 %
5606 HOA Management Fee	2,520.00	2,520.00	0.00	0.0 %	10,080.00	10,080.00	0.00	0.0 %
5607 Copies/Printing	32.20	137.50	-105.30	-76.6 %	239.10	550.00	-310.90	-56.5 %
5608 Administrative	525.00	666.67	-141.67	-21.3 %	2,525.00	2,666.64	-141.64	-5.3 %
5611 HOA Legal Fees	196.00	416.67	-220.67	-53.0 %	1,120.00	1,666.64	-546.64	-32.8 %
5617 HOA Insurance	17,335.98	22,780.34	-5,444.36	-23.9 %	69,343.92	91,121.36	-21,777.44	-23.9 %
5618 D & O Insurance	425.30	0.00	425.30		425.30	0.00	425.30	
5623 Reserve Transfer	30,000.00	17,314.00	12,686.00	73.3 %	67,314.00	69,256.00	-1,942.00	-2.8 %
5621 Paylease On Line Payment Fees	98.00	208.33	-110.33	-53.0 %	406.00	833.36	-427.36	-51.3 %
5600 Total Administrative (non-posting)	51,220.96	44,189.34	7,031.62	15.9 %	151,901.62	176,757.32	-24,855.70	-14.1 %
5650 Bank Fees	0.00	12.50	-12.50	-100.0 %	0.00	50.00	-50.00	-100.0 %
6100 Building Maintenance (non-posting)								
6101 Exterior Bldg Maintenance	2,489.06	62.50	2,426.56	3,882.5 %	3,998.94	250.00	3,748.94	1,499.6 %
6102 Roof/Gutter Maintenance	416.25	1,750.00	-1,333.75	-76.2 %	5,362.30	3,500.00	1,862.30	53.2 %
6103 Garage Doors	0.00	583.33	-583.33	-100.0 %	0.00	2,333.32	-2,333.32	-100.0 %
6104 Light Maintenance	0.00	208.33	-208.33	-100.0 %	47.21	833.36	-786.15	-94.3 %

	Actual 04/01/25 - 04/30/25	Budget 04/25 - 04/25	$ Change	% Change	Actual YTD 01/01/25 - 04/30/25	Budget YTD 01/25 - 04/25	$ Change	% Change
6105 Plumbing Repairs	100.00	166.67	-66.67	-40.0 %	900.00	666.64	233.36	35.0 %
6106 Keys	75.00	50.00	25.00	50.0 %	-450.00	125.00	-575.00	-460.0 %
6107 Signs	0.00	100.00	-100.00	-100.0 %	0.00	100.00	-100.00	-100.0 %
6110 HOA Maintenance Repairs	0.00	25.00	-25.00	-100.0 %	0.00	50.00	-50.00	-100.0 %
6100 Total Building Maintenance (non-pc	3,080.31	2,945.83	134.48	4.6 %	9,858.45	7,858.32	2,000.13	25.5 %
7000 Grounds & Landscaping (non-posting)								
7001 Landscape Maint. Contract	0.00	5,125.00	-5,125.00	-100.0 %	0.00	5,125.00	-5,125.00	-100.0 %
7002 Snow Removal	0.00	2,000.00	-2,000.00	-100.0 %	22,861.81	42,000.00	-19,138.19	-45.6 %
7003 Irrigation Maintenance	0.00	2,125.00	-2,125.00	-100.0 %	0.00	2,125.00	-2,125.00	-100.0 %
7004 Tree.Shrub Maint.	0.00	625.00	-625.00	-100.0 %	0.00	2,500.00	-2,500.00	-100.0 %
7006 General Maintenance	2,930.00	62.50	2,867.50	4,588.0 %	3,005.00	250.00	2,755.00	1,102.0 %
7020 Pet Services	0.00	0.00	0.00		0.00	900.00	-900.00	-100.0 %
7030 General Grounds Misc	494.46	291.67	202.79	69.5 %	2,408.17	1,166.64	1,241.53	106.4 %
7000 Total Grounds & Landscaping (non	3,424.46	10,229.17	-6,804.71	-66.5 %	28,274.98	54,066.64	-25,791.66	-47.7 %
8000 Pool & Cabana (non-osting)								
8002 Pool Supplies	0.00	1,200.00	-1,200.00	-100.0 %	1,892.22	1,200.00	692.22	57.7 %
8003 Pool Phone	80.66	208.33	-127.67	-61.3 %	561.80	833.36	-271.56	-32.6 %
8004 General Pool Maintenance	71.81	500.00	-428.19	-85.6 %	287.24	2,000.00	-1,712.76	-85.6 %
8010 Cabana Maintenance	0.00	300.00	-300.00	-100.0 %	0.00	300.00	-300.00	-100.0 %
8000 Total Pool & Cabana (non-osting)	152.47	2,208.33	-2,055.86	-93.1 %	2,741.26	4,333.36	-1,592.10	-36.7 %
8300 HOA Utilities (non-posting)								
8302 Electricity	0.00	1,034.33	-1,034.33	-100.0 %	2,770.18	4,137.36	-1,367.18	-33.0 %
8303 Water/Sewer	9,538.88	8,541.67	997.21	11.7 %	23,152.38	34,166.64	-11,014.26	-32.2 %
8304 Trash	3,395.00	3,500.00	-105.00	-3.0 %	13,855.00	14,000.00	-145.00	-1.0 %
8305 Storm Water	0.00	0.00	0.00		8,682.44	9,862.00	-1,179.56	-12.0 %
8306 Gas	0.00	148.75	-148.75	-100.0 %	166.62	595.00	-428.38	-72.0 %
8300 Total HOA Utilities (non-posting)	12,933.88	13,224.75	-290.87	-2.2 %	48,626.62	62,761.00	-14,134.38	-22.5 %
5140 Parking Expense	595.00	666.67	-71.67	-10.8 %	2,380.00	2,666.64	-286.64	-10.7 %
TOTAL EXPENSE	**71,407.08**	**73,576.59**	**-2,169.51**	**-2.9 %**	**243,857.93**	**308,643.28**	**-64,785.35**	**-21.0 %**
NOI	**2,356.38**	**-121.59**	**2,477.97**	**2,038.0 %**	**50,713.16**	**-14,673.28**	**65,386.44**	**445.6 %**
NON OPERATING INCOME								
9000 Reserve Income								
9001 Reserve Contribution	30,000.00	17,314.33	12,685.67	73.3 %	67,314.00	69,257.32	-1,943.32	-2.8 %
9000 Total Reserve Income	30,000.00	17,314.33	12,685.67	73.3 %	67,314.00	69,257.32	-1,943.32	-2.8 %
TOTAL NON OPERATING INCOME	**30,000.00**	**17,314.33**	**12,685.67**	**73.3 %**	**67,314.00**	**69,257.32**	**-1,943.32**	**-2.8 %**
NON OPERATING EXPENSE								
9200 Reserve Expenses								
9203 Water Line Repair	-9,223.00	15,000.00	-24,223.00	-161.5 %	-1,677.00	15,000.00	-16,677.00	-111.2 %

	Actual 04/01/25 - 04/30/25	Budget 04/25 - 04/25	$ Change	% Change	Actual YTD 01/01/25 - 04/30/25	Budget YTD 01/25 - 04/25	$ Change	% Change
9208 Plumbing	0.00	0.00	0.00		9,223.00	10,000.00	-777.00	-7.8 %
9231 Parking Lot/Concrete	0.00	65,000.00	-65,000.00	-100.0 %	0.00	65,000.00	-65,000.00	-100.0 %
9265 Signage	4,119.27	0.00	4,119.27		4,119.27	25,000.00	-20,880.73	-83.5 %
9200 Total Reserve Expenses	-5,103.73	80,000.00	-85,103.73	-106.4 %	11,665.27	115,000.00	-103,334.73	-89.9 %
9500 Capital Items								
9506 Rehab Lighting	17,722.32	0.00	17,722.32		17,722.32	0.00	17,722.32	
9500 Total Capital Items	17,722.32	0.00	17,722.32		17,722.32	0.00	17,722.32	
TOTAL NON OPERATING EXPENSE	**12,618.59**	**80,000.00**	**-67,381.41**	**-84.2 %**	**29,387.59**	**115,000.00**	**-85,612.41**	**-74.4 %**
NET INCOME	**19,737.79**	**-62,807.26**	**82,545.05**	**131.4 %**	**88,639.57**	**-60,415.96**	**149,055.53**	**246.7 %**
NET INCOME SUMMARY								
Income	73,763.46	73,455.00	308.46	0.4 %	294,571.09	293,970.00	601.09	0.2 %
Expense	-71,407.08	-73,576.59	2,169.51	2.9 %	-243,857.93	-308,643.28	64,785.35	21.0 %
Other Income & Expense	0.00	0.00	0.00		0.00	0.00	0.00	
Net Operating Income	2,356.38	-121.59	2,477.97	2,038.0 %	50,713.16	-14,673.28	65,386.44	445.6 %
Non Operating Income	30,000.00	17,314.33	12,685.67	73.3 %	67,314.00	69,257.32	-1,943.32	-2.8 %
Non Operating Expense	-12,618.59	-80,000.00	67,381.41	84.2 %	-29,387.59	-115,000.00	85,612.41	74.4 %
NET INCOME	**19,737.79**	**-62,807.26**	**82,545.05**	**131.4 %**	**88,639.57**	**-60,415.96**	**149,055.53**	**246.7 %**