

Budget Comparison

Property: Second Jefferson Green HOA

Comparison Periods: 10/01/22 - 10/31/22 and 01/01/22 - 10/31/22 (accrual basis)

	Actual 10/01/22 - 10/31/22	Budget 10/22 - 10/22	\$ Change	% Change	Actual YTD 01/01/22 - 10/31/22	Budget YTD 01/22 - 10/22	\$ Change	% Change
INCOME								
4100 Rental Income (non-posting)								
4105 Garage /Parking	0.00	50.00	-50.00	-100.0 %	100.00	250.00	-150.00	-60.0 %
4107 Association Dues	53,760.00	53,760.00	0.00	0.0 %	538,760.00	537,600.00	1,160.00	0.2 %
4108 HOA Reserve Dues	0.00	0.00	0.00		320.00	0.00	320.00	
4110 NSF Fees	0.00	50.00	-50.00	-100.0 %	300.00	200.00	100.00	50.0 %
4111 Late Fees	230.58	250.00	-19.42	-7.8 %	3,725.06	2,500.00	1,225.06	49.0 %
4100 Total Rental Income (non-posting)	53,990.58	54,110.00	-119.42	-0.2 %	543,205.06	540,550.00	2,655.06	0.5 %
4300 Maintenance Income (non-posting)								
4304 Damages	0.00	0.00	0.00		412.50	0.00	412.50	
4300 Total Maintenance Income (non-po	0.00	0.00	0.00		412.50	0.00	412.50	
4500 Misc Income (non-posting)								
4501 Interest Income	21.15	2.91	18.24	626.8 %	100.82	29.10	71.72	246.5 %
4502 Home Sales	0.00	0.00	0.00		-990.00	0.00	-990.00	
4500 Total Misc Income (non-posting)	21.15	2.91	18.24	626.8 %	-889.18	29.10	-918.28	-3,155.6 %
TOTAL INCOME	54,011.73	54,112.91	-101.18	-0.2 %	542,728.38	540,579.10	2,149.28	0.4 %
EXPENSE								
5100 Repairs & Maintenance Expense (non-								
5112 Paint	0.00	25.00	-25.00	-100.0 %	0.00	100.00	-100.00	-100.0 %
5113 Drywall Repairs	0.00	100.00	-100.00	-100.0 %	0.00	1,000.00	-1,000.00	-100.0 %
5115 Electrical Supplies/Repairs	0.00	0.00	0.00		16.92	0.00	16.92	
5117 Maintenance Supplies	0.00	25.00	-25.00	-100.0 %	0.00	225.00	-225.00	-100.0 %
5122 Keys and Locks	-175.00	0.00	-175.00		-1,925.00	0.00	-1,925.00	
5125 Fire & Life Safety	0.00	0.00	0.00		320.00	1,000.00	-680.00	-68.0 %
5126 Common Area Exterior Repairs	0.00	0.00	0.00		2,346.95	75.00	2,271.95	3,029.3 %
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		118.00	250.00	-132.00	-52.8 %
5100 Total Repairs & Maintenance Expe	-175.00	150.00	-325.00	-216.7 %	876.87	2,675.00	-1,798.13	-67.2 %
5350 Licenses and Fees	10.00	10.00	0.00	0.0 %	39.00	50.00	-11.00	-22.0 %
5600 Administrative (non-posting)								
5601 Supplies	0.00	0.00	0.00		0.00	50.00	-50.00	-100.0 %
5605 Postage	53.94	50.00	3.94	7.9 %	477.70	500.00	-22.30	-4.5 %
5606 HOA Management Fee	2,016.00	2,016.00	0.00	0.0 %	20,160.00	20,160.00	0.00	0.0 %
5607 Copies/Printing	0.00	100.00	-100.00	-100.0 %	378.10	1,000.00	-621.90	-62.2 %
5608 Administrative	112.50	175.00	-62.50	-35.7 %	1,762.50	1,750.00	12.50	0.7 %
5611 HOA Legal Fees	153.00	166.67	-13.67	-8.2 %	20,448.00	1,666.70	18,781.30	1,126.9 %

	Actual 10/01/22 - 10/31/22	Budget 10/22 - 10/22	\$ Change	% Change	Actual YTD 01/01/22 - 10/31/22	Budget YTD 01/22 - 10/22	\$ Change	% Change
5614 Accounting	0.00	0.00	0.00		2,575.00	2,575.00	0.00	0.0 %
5617 HOA Insurance	12,573.20	13,214.40	-641.20	-4.9 %	121,093.00	132,144.00	-11,051.00	-8.4 %
5618 D & O Insurance	0.00	0.00	0.00		-599.00	0.00	-599.00	
5623 Reserve Transfer	-38,713.20	15,561.00	-54,274.20	-348.8 %	46,559.45	155,610.00	-109,050.55	-70.1 %
5621 Paylease On Line Payment Fees	132.00	0.00	132.00		534.35	0.00	534.35	
5600 Total Administrative (non-posting)	-23,672.56	31,283.07	-54,955.63	-175.7 %	213,389.10	315,455.70	-102,066.60	-32.4 %
5650 Bank Fees	0.00	14.58	-14.58	-100.0 %	83.87	145.84	-61.97	-42.5 %
5800 HOA Dues	0.00	0.00	0.00		510.95	0.00	510.95	
6100 Building Maintenance (non-posting)								
6101 Exterior Bldg Maintenance	0.00	200.00	-200.00	-100.0 %	0.00	2,000.00	-2,000.00	-100.0 %
6102 Roof/Gutter Maintenance	0.00	0.00	0.00		4,711.09	4,500.00	211.09	4.7 %
6103 Garage Doors	112.50	375.00	-262.50	-70.0 %	2,836.22	3,750.00	-913.78	-24.4 %
6104 Light Maintenance	437.50	175.00	262.50	150.0 %	1,349.06	2,050.00	-700.94	-34.2 %
6105 Plumbing Repairs	570.00	250.00	320.00	128.0 %	2,010.64	2,500.00	-489.36	-19.6 %
6106 Keys	0.00	25.00	-25.00	-100.0 %	273.97	250.00	23.97	9.6 %
6107 Signs	0.00	0.00	0.00		62.50	100.00	-37.50	-37.5 %
6110 HOA Maintenance Repairs	0.00	0.00	0.00		0.00	100.00	-100.00	-100.0 %
6100 Total Building Maintenance (non-pc)	1,120.00	1,025.00	95.00	9.3 %	11,243.48	15,250.00	-4,006.52	-26.3 %
7000 Grounds & Landscaping (non-posting)								
7001 Landscape Maint. Contract	4,752.00	4,312.50	439.50	10.2 %	32,122.00	30,187.50	1,934.50	6.4 %
7002 Snow Removal	0.00	5,000.00	-5,000.00	-100.0 %	29,992.54	30,000.00	-7.46	0.0 %
7003 Irrigation Maintenance	0.00	1,875.00	-1,875.00	-100.0 %	12,631.00	13,125.00	-494.00	-3.8 %
7004 Tree.Shrub Maint.	195.00	0.00	195.00		7,421.00	10,000.00	-2,579.00	-25.8 %
7006 General Maintenance	0.00	125.00	-125.00	-100.0 %	525.00	1,250.00	-725.00	-58.0 %
7020 Pet Services	0.00	125.00	-125.00	-100.0 %	580.00	1,625.00	-1,045.00	-64.3 %
7030 General Grounds Misc	0.00	50.00	-50.00	-100.0 %	500.00	400.00	100.00	25.0 %
7000 Total Grounds & Landscaping (non)	4,947.00	11,487.50	-6,540.50	-56.9 %	83,771.54	86,587.50	-2,815.96	-3.3 %
8000 Pool & Cabana (non-osting)								
8001 Pool Contract	1,342.00	0.00	1,342.00		5,368.00	7,000.00	-1,632.00	-23.3 %
8002 Pool Supplies	85.47	0.00	85.47		3,099.08	6,000.00	-2,900.92	-48.3 %
8003 Pool Phone	162.68	290.00	-127.32	-43.9 %	1,169.21	2,900.00	-1,730.79	-59.7 %
8004 General Pool Maintenance	131.16	107.67	23.49	21.8 %	2,369.33	2,264.70	104.63	4.6 %
8010 Cabana Maintenance	480.00	0.00	480.00		1,348.25	2,000.00	-651.75	-32.6 %
8000 Total Pool & Cabana (non-osting)	2,201.31	397.67	1,803.64	453.6 %	13,353.87	20,164.70	-6,810.83	-33.8 %
8300 HOA Utilities (non-posting)								
8302 Electricity	794.64	798.92	-4.28	-0.5 %	7,338.92	7,989.20	-650.28	-8.1 %
8303 Water/Sewer	19,741.64	7,922.75	11,818.89	149.2 %	97,290.39	79,227.50	18,062.89	22.8 %
8304 Trash	2,214.75	1,958.33	256.42	13.1 %	22,440.57	19,583.30	2,857.27	14.6 %
8306 Gas	0.00	50.00	-50.00	-100.0 %	1,305.43	1,100.00	205.43	18.7 %
8300 Total HOA Utilities (non-posting)	22,751.03	10,730.00	12,021.03	112.0 %	128,375.31	107,900.00	20,475.31	19.0 %
TOTAL EXPENSE	7,181.78	55,097.82	-47,916.04	-87.0 %	451,643.99	548,228.74	-96,584.75	-17.6 %

	Actual 10/01/22 - 10/31/22	Budget 10/22 - 10/22	\$ Change	% Change	Actual YTD 01/01/22 - 10/31/22	Budget YTD 01/22 - 10/22	\$ Change	% Change
NOI	46,829.95	-984.91	47,814.86	4,854.7 %	91,084.39	-7,649.64	98,734.03	1,290.7 %
NON OPERATING INCOME								
9000 Reserve Income								
9001 Reserve Contribution	-38,713.20	15,561.00	-54,274.20	-348.8 %	46,559.45	155,610.00	-109,050.55	-70.1 %
9000 Total Reserve Income	-38,713.20	15,561.00	-54,274.20	-348.8 %	46,559.45	155,610.00	-109,050.55	-70.1 %
TOTAL NON OPERATING INCOME	-38,713.20	15,561.00	-54,274.20	-348.8 %	46,559.45	155,610.00	-109,050.55	-70.1 %
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		0.00	20,000.00	-20,000.00	-100.0 %
9208 Plumbing	0.00	0.00	0.00		0.00	10,000.00	-10,000.00	-100.0 %
9230 Cabana	0.00	0.00	0.00		0.00	3,500.00	-3,500.00	-100.0 %
9240 Roofs	0.00	0.00	0.00		93,506.70	0.00	93,506.70	
9200 Total Reserve Expenses	0.00	0.00	0.00		93,506.70	38,500.00	55,006.70	142.9 %
9500 Capital Items								
9506 Rehab Lighting	0.00	0.00	0.00		1,552.59	0.00	1,552.59	
9510 Concrete Replacement	0.00	0.00	0.00		0.00	2,500.00	-2,500.00	-100.0 %
9525 Exterior Painting	0.00	0.00	0.00		2,947.84	0.00	2,947.84	
9540 Capital Exterior	0.00	0.00	0.00		0.00	5,000.00	-5,000.00	-100.0 %
9500 Total Capital Items	0.00	0.00	0.00		4,500.43	7,500.00	-2,999.57	-40.0 %
TOTAL NON OPERATING EXPENSE	0.00	0.00	0.00		98,007.13	46,000.00	52,007.13	113.1 %
NET INCOME	8,116.75	14,576.09	-6,459.34	-44.3 %	39,636.71	101,960.36	-62,323.65	-61.1 %
NET INCOME SUMMARY								
Income	54,011.73	54,112.91	-101.18	-0.2 %	542,728.38	540,579.10	2,149.28	0.4 %
Expense	-7,181.78	-55,097.82	47,916.04	87.0 %	-451,643.99	-548,228.74	96,584.75	17.6 %
Other Income & Expense	0.00	0.00	0.00		0.00	0.00	0.00	
Net Operating Income	46,829.95	-984.91	47,814.86	4,854.7 %	91,084.39	-7,649.64	98,734.03	1,290.7 %
Non Operating Income	-38,713.20	15,561.00	-54,274.20	-348.8 %	46,559.45	155,610.00	-109,050.55	-70.1 %
Non Operating Expense	0.00	0.00	0.00		-98,007.13	-46,000.00	-52,007.13	-113.1 %
NET INCOME	8,116.75	14,576.09	-6,459.34	-44.3 %	39,636.71	101,960.36	-62,323.65	-61.1 %