

Budget Comparison

Property: Second Jefferson Green HOA

Comparison Periods: 11/01/22 - 11/30/22 and 01/01/22 - 11/30/22 (accrual basis)

	Actual 11/01/22 - 11/30/22	Budget 11/22 - 11/22	\$ Change	% Change	Actual YTD 01/01/22 - 11/30/22	Budget YTD 01/22 - 11/22	\$ Change	% Change
INCOME								
4100 Rental Income (non-posting)								
4105 Garage /Parking	0.00	0.00	0.00		100.00	250.00	-150.00	-60.0 %
4107 Association Dues	53,760.00	53,760.00	0.00	0.0 %	592,520.00	591,360.00	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	0.00	0.00		300.00	200.00	100.00	50.0 %
4111 Late Fees	569.65	250.00	319.65	127.9 %	4,294.71	2,750.00	1,544.71	56.2 %
4100 Total Rental Income (non-posting)	54,329.65	54,010.00	319.65	0.6 %	597,534.71	594,560.00	2,974.71	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	21.43	2.91	18.52	636.4 %	122.25	32.01	90.24	281.9 %
4502 Home Sales	0.00	0.00	0.00		-990.00	0.00	-990.00	
4500 Total Misc Income (non-posting)	21.43	2.91	18.52	636.4 %	-867.75	32.01	-899.76	-2,810.9 %
TOTAL INCOME	54,351.08	54,012.91	338.17	0.6 %	597,079.46	594,592.01	2,487.45	0.4 %
EXPENSE								
5100 Repairs & Maintenance Expense (non-								
5112 Paint	0.00	0.00	0.00		0.00	100.00	-100.00	-100.0 %
5113 Drywall Repairs	0.00	100.00	-100.00	-100.0 %	0.00	1,100.00	-1,100.00	-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	250.00	-250.00	-100.0 %
5118 Doors	39.83	0.00	39.83		39.83	0.00	39.83	
5122 Keys and Locks	0.00	0.00	0.00		-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	39.83	125.00	-85.17	-68.1 %	916.70	2,800.00	-1,883.30	-67.3 %
5350 Licenses and Fees	0.00	0.00	0.00		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	542.29	50.00	492.29	984.6 %	1,019.99	550.00	469.99	85.5 %
5606 HOA Management Fee	2,016.00	2,016.00	0.00	0.0 %	22,176.00	22,176.00	0.00	0.0 %
5607 Copies/Printing	839.50	100.00	739.50	739.5 %	1,217.60	1,100.00	117.60	10.7 %
5608 Administrative	765.96	175.00	590.96	337.7 %	2,528.46	1,925.00	603.46	31.3 %

	Actual 11/01/22 - 11/30/22	Budget 11/22 - 11/22	\$ Change	% Change	Actual YTD 01/01/22 - 11/30/22	Budget YTD 01/22 - 11/22	\$ Change	% Change
5611 HOA Legal Fees	0.00	166.67	-166.67	-100.0 %	20,448.00	1,833.37	18,614.63	1,015.3 %
5614 Accounting	0.00	0.00	0.00		2,575.00	2,575.00	0.00	0.0 %
5617 HOA Insurance	0.00	0.00	0.00		121,093.00	132,144.00	-11,051.00	-8.4 %
5618 D & O Insurance	698.60	2,500.00	-1,801.40	-72.1 %	99.60	2,500.00	-2,400.40	-96.0 %
5623 Reserve Transfer	0.00	15,561.00	-15,561.00	-100.0 %	46,559.45	171,171.00	-124,611.55	-72.8 %
5621 Paylease On Line Payment Fees	134.00	0.00	134.00		668.35	0.00	668.35	
5600 Total Administrative (non-posting)	4,996.35	20,568.67	-15,572.32	-75.7 %	218,385.45	336,024.37	-117,638.92	-35.0 %
5650 Bank Fees	0.00	14.58	-14.58	-100.0 %	83.87	160.42	-76.55	-47.7 %
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	2,200.00	-2,200.00	-100.0 %
6102 Roof/Gutter Maintenance	500.00	0.00	500.00		5,211.09	4,500.00	711.09	15.8 %
6103 Garage Doors	125.00	375.00	-250.00	-66.7 %	2,961.22	4,125.00	-1,163.78	-28.2 %
6104 Light Maintenance	130.20	175.00	-44.80	-25.6 %	1,479.26	2,225.00	-745.74	-33.5 %
6105 Plumbing Repairs	0.00	250.00	-250.00	-100.0 %	2,010.64	2,750.00	-739.36	-26.9 %
6106 Keys	7.46	0.00	7.46		281.43	250.00	31.43	12.6 %
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)	762.66	1,000.00	-237.34	-23.7 %	12,006.14	16,250.00	-4,243.86	-26.1 %
7000 Grounds & Landscaping (non-posting)								
7001 Landscape Maint. Contract	4,725.00	4,312.50	412.50	9.6 %	36,847.00	34,500.00	2,347.00	6.8 %
7002 Snow Removal	2,146.00	5,000.00	-2,854.00	-57.1 %	32,138.54	35,000.00	-2,861.46	-8.2 %
7003 Irrigation Maintenance	0.00	1,875.00	-1,875.00	-100.0 %	12,631.00	15,000.00	-2,369.00	-15.8 %
7004 Tree.Shrub Maint.	0.00	0.00	0.00		7,421.00	10,000.00	-2,579.00	-25.8 %
7006 General Maintenance	0.00	125.00	-125.00	-100.0 %	525.00	1,375.00	-850.00	-61.8 %
7020 Pet Services	0.00	125.00	-125.00	-100.0 %	580.00	1,750.00	-1,170.00	-66.9 %
7030 General Grounds Misc	0.00	50.00	-50.00	-100.0 %	500.00	450.00	50.00	11.1 %
7000 Total Grounds & Landscaping (non)	6,871.00	11,487.50	-4,616.50	-40.2 %	90,642.54	98,075.00	-7,432.46	-7.6 %
8000 Pool & Cabana (non-osting)								
8001 Pool Contract	0.00	0.00	0.00		5,368.00	7,000.00	-1,632.00	-23.3 %
8002 Pool Supplies	0.00	0.00	0.00		3,099.08	6,000.00	-2,900.92	-48.3 %
8003 Pool Phone	61.22	290.00	-228.78	-78.9 %	1,230.43	3,190.00	-1,959.57	-61.4 %
8004 General Pool Maintenance	0.00	107.67	-107.67	-100.0 %	2,369.33	2,372.37	-3.04	-0.1 %
8010 Cabana Maintenance	0.00	0.00	0.00		1,348.25	2,000.00	-651.75	-32.6 %
8000 Total Pool & Cabana (non-osting)	61.22	397.67	-336.45	-84.6 %	13,415.09	20,562.37	-7,147.28	-34.8 %
8300 HOA Utilities (non-posting)								
8302 Electricity	928.12	798.92	129.20	16.2 %	8,267.04	8,788.12	-521.08	-5.9 %
8303 Water/Sewer	3,540.61	7,922.75	-4,382.14	-55.3 %	100,831.00	87,150.25	13,680.75	15.7 %
8304 Trash	2,335.35	1,958.33	377.02	19.3 %	24,775.92	21,541.63	3,234.29	15.0 %
8306 Gas	63.54	50.00	13.54	27.1 %	1,368.97	1,150.00	218.97	19.0 %
8300 Total HOA Utilities (non-posting)	6,867.62	10,730.00	-3,862.38	-36.0 %	135,242.93	118,630.00	16,612.93	14.0 %

	Actual 11/01/22 - 11/30/22	Budget 11/22 - 11/22	\$ Change	% Change	Actual YTD 01/01/22 - 11/30/22	Budget YTD 01/22 - 11/22	\$ Change	% Change
TOTAL EXPENSE	19,598.68	44,323.42	-24,724.74	-55.8 %	471,242.67	592,552.16	-121,309.49	-20.5 %
NOI	34,752.40	9,689.49	25,062.91	258.7 %	125,836.79	2,039.85	123,796.94	6,068.9 %
NON OPERATING INCOME								
9000 Reserve Income								
9001 Reserve Contribution	0.00	15,561.00	-15,561.00	-100.0 %	46,559.45	171,171.00	-124,611.55	-72.8 %
9000 Total Reserve Income	0.00	15,561.00	-15,561.00	-100.0 %	46,559.45	171,171.00	-124,611.55	-72.8 %
TOTAL NON OPERATING INCOME	0.00	15,561.00	-15,561.00	-100.0 %	46,559.45	171,171.00	-124,611.55	-72.8 %
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	34,752.40	25,250.49	9,501.91	37.6 %	74,389.11	127,210.85	-52,821.74	-41.5 %
NET INCOME SUMMARY								
Income	54,351.08	54,012.91	338.17	0.6 %	597,079.46	594,592.01	2,487.45	0.4 %
Expense	-19,598.68	-44,323.42	24,724.74	55.8 %	-471,242.67	-592,552.16	121,309.49	20.5 %
Other Income & Expense	0.00	0.00	0.00		0.00	0.00	0.00	
Net Operating Income	34,752.40	9,689.49	25,062.91	258.7 %	125,836.79	2,039.85	123,796.94	6,068.9 %
Non Operating Income	0.00	15,561.00	-15,561.00	-100.0 %	46,559.45	171,171.00	-124,611.55	-72.8 %
Non Operating Expense	0.00	0.00	0.00		-98,007.13	-46,000.00	-52,007.13	-113.1 %
NET INCOME	34,752.40	25,250.49	9,501.91	37.6 %	74,389.11	127,210.85	-52,821.74	-41.5 %

Actual 11/01/22 - 11/30/22	Budget 11/22 - 11/22	\$ Change	% Change	Actual YTD 01/01/22 - 11/30/22	Budget YTD 01/22 - 11/22	\$ Change	% Change
--------------------------------------	--------------------------------	------------------	-----------------	--	------------------------------------	------------------	-----------------