

Budget Comparison

Property: Second Jefferson Green HOA

Comparison Periods: 12/01/22 - 12/31/22 and 01/01/22 - 12/31/22 (accrual basis)

	Actual 12/01/22 - 12/31/22	Budget 12/22 - 12/22	\$ Change	% Change	Actual YTD 01/01/22 - 12/31/22	Budget YTD 01/22 - 12/22	\$ 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 %	645,129.05	645,120.00	9.05	0.0 %
4108 HOA Reserve Dues	0.00	0.00	0.00		320.00	0.00	320.00	
4110 NSF Fees	50.00	0.00	50.00		350.00	200.00	150.00	75.0 %
4111 Late Fees	370.47	250.00	120.47	48.2 %	4,665.18	3,000.00	1,665.18	55.5 %
4100 Total Rental Income (non-posting)	54,180.47	54,010.00	170.47	0.3 %	650,564.23	648,570.00	1,994.23	0.3 %
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	36.98	2.99	33.99	1,136.8 %	159.23	35.00	124.23	354.9 %
4500 Total Misc Income (non-posting)	36.98	2.99	33.99	1,136.8 %	159.23	35.00	124.23	354.9 %
TOTAL INCOME	54,217.45	54,012.99	204.46	0.4 %	651,135.96	648,605.00	2,530.96	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	1,200.00	-1,200.00	-100.0 %
5115 Electrical Supplies/Repairs	0.00	0.00	0.00		16.92	0.00	16.92	
5117 Maintenance Supplies	0.00	0.00	0.00		0.00	250.00	-250.00	-100.0 %
5118 Doors	0.00	0.00	0.00		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	250.00	-250.00	-100.0 %	118.00	500.00	-382.00	-76.4 %
5100 Total Repairs & Maintenance Expe	0.00	350.00	-350.00	-100.0 %	916.70	3,150.00	-2,233.30	-70.9 %
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	76.59	50.00	26.59	53.2 %	1,096.58	600.00	496.58	82.8 %
5606 HOA Management Fee	2,016.00	2,016.00	0.00	0.0 %	24,192.00	24,192.00	0.00	0.0 %
5607 Copies/Printing	25.60	100.00	-74.40	-74.4 %	1,243.20	1,200.00	43.20	3.6 %
5608 Administrative	312.50	175.00	137.50	78.6 %	3,190.96	2,100.00	1,090.96	52.0 %
5609 Meeting Expense	0.00	500.00	-500.00	-100.0 %	0.00	500.00	-500.00	-100.0 %

	Actual 12/01/22 - 12/31/22	Budget 12/22 - 12/22	\$ Change	% Change	Actual YTD 01/01/22 - 12/31/22	Budget YTD 01/22 - 12/22	\$ Change	% Change
5611 HOA Legal Fees	629.00	166.63	462.37	277.5 %	21,077.00	2,000.00	19,077.00	953.8 %
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	0.00	0.00	0.00		99.60	2,500.00	-2,400.40	-96.0 %
5623 Reserve Transfer	0.00	15,563.00	-15,563.00	-100.0 %	46,559.45	186,734.00	-140,174.55	-75.1 %
5621 Paylease On Line Payment Fees	126.00	0.00	126.00		794.35	0.00	794.35	
5600 Total Administrative (non-posting)	3,185.69	18,570.63	-15,384.94	-82.8 %	221,921.14	354,595.00	-132,673.86	-37.4 %
5650 Bank Fees	24.00	14.58	9.42	64.6 %	107.87	175.00	-67.13	-38.4 %
6100 Building Maintenance (non-posting)								
6101 Exterior Bldg Maintenance	0.00	200.00	-200.00	-100.0 %	0.00	2,400.00	-2,400.00	-100.0 %
6102 Roof/Gutter Maintenance	2,180.00	500.00	1,680.00	336.0 %	7,391.09	5,000.00	2,391.09	47.8 %
6103 Garage Doors	0.00	375.00	-375.00	-100.0 %	2,961.22	4,500.00	-1,538.78	-34.2 %
6104 Light Maintenance	1,143.26	275.00	868.26	315.7 %	2,622.52	2,500.00	122.52	4.9 %
6105 Plumbing Repairs	50.00	250.00	-200.00	-80.0 %	2,060.64	3,000.00	-939.36	-31.3 %
6106 Keys	0.00	0.00	0.00		281.43	250.00	31.43	12.6 %
6107 Signs	63.24	0.00	63.24		125.74	100.00	25.74	25.7 %
6110 HOA Maintenance Repairs	0.00	0.00	0.00		0.00	100.00	-100.00	-100.0 %
6100 Total Building Maintenance (non-pc)	3,436.50	1,600.00	1,836.50	114.8 %	15,442.64	17,850.00	-2,407.36	-13.5 %
7000 Grounds & Landscaping (non-posting)								
7001 Landscape Maint. Contract	0.00	0.00	0.00		36,847.00	34,500.00	2,347.00	6.8 %
7002 Snow Removal	7,480.74	15,000.00	-7,519.26	-50.1 %	39,619.28	50,000.00	-10,380.72	-20.8 %
7003 Irrigation Maintenance	0.00	0.00	0.00		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	1,500.00	-975.00	-65.0 %
7020 Pet Services	0.00	250.00	-250.00	-100.0 %	580.00	2,000.00	-1,420.00	-71.0 %
7030 General Grounds Misc	212.50	50.00	162.50	325.0 %	712.50	500.00	212.50	42.5 %
7000 Total Grounds & Landscaping (non)	7,693.24	15,425.00	-7,731.76	-50.1 %	98,335.78	113,500.00	-15,164.22	-13.4 %
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	111.95	290.00	-178.05	-61.4 %	1,342.38	3,480.00	-2,137.62	-61.4 %
8004 General Pool Maintenance	0.00	107.63	-107.63	-100.0 %	2,369.33	2,480.00	-110.67	-4.5 %
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)	111.95	397.63	-285.68	-71.8 %	13,527.04	20,960.00	-7,432.96	-35.5 %
8300 HOA Utilities (non-posting)								
8302 Electricity	1,080.29	798.88	281.41	35.2 %	9,347.33	9,587.00	-239.67	-2.5 %
8303 Water/Sewer	2,126.91	7,922.75	-5,795.84	-73.2 %	102,957.91	95,073.00	7,884.91	8.3 %
8304 Trash	2,385.35	1,958.37	426.98	21.8 %	27,161.27	23,500.00	3,661.27	15.6 %
8305 Storm Water	7,394.87	8,965.00	-1,570.13	-17.5 %	7,394.87	8,965.00	-1,570.13	-17.5 %
8306 Gas	54.07	50.00	4.07	8.1 %	1,423.04	1,200.00	223.04	18.6 %
8300 Total HOA Utilities (non-posting)	13,041.49	19,695.00	-6,653.51	-33.8 %	148,284.42	138,325.00	9,959.42	7.2 %

	Actual 12/01/22 - 12/31/22	Budget 12/22 - 12/22	\$ Change	% Change	Actual YTD 01/01/22 - 12/31/22	Budget YTD 01/22 - 12/22	\$ Change	% Change
TOTAL EXPENSE	27,492.87	56,052.84	-28,559.97	-51.0 %	498,574.59	648,605.00	-150,030.41	-23.1 %
NOI	26,724.58	-2,039.85	28,764.43	1,410.1 %	152,561.37	0.00	152,561.37	
NON OPERATING INCOME								
9000 Reserve Income								
9001 Reserve Contribution	0.00	15,563.00	-15,563.00	-100.0 %	46,559.45	186,734.00	-140,174.55	-75.1 %
9000 Total Reserve Income	0.00	15,563.00	-15,563.00	-100.0 %	46,559.45	186,734.00	-140,174.55	-75.1 %
TOTAL NON OPERATING INCOME	0.00	15,563.00	-15,563.00	-100.0 %	46,559.45	186,734.00	-140,174.55	-75.1 %
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	31,231.90	0.00	31,231.90		31,231.90	20,000.00	11,231.90	56.2 %
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	4,675.34	0.00	4,675.34		98,182.04	0.00	98,182.04	
9200 Total Reserve Expenses	35,907.24	0.00	35,907.24		129,413.94	38,500.00	90,913.94	236.1 %
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	35,907.24	0.00	35,907.24		133,914.37	46,000.00	87,914.37	191.1 %
NET INCOME	-9,182.66	13,523.15	-22,705.81	-167.9 %	65,206.45	140,734.00	-75,527.55	-53.7 %
NET INCOME SUMMARY								
Income	54,217.45	54,012.99	204.46	0.4 %	651,135.96	648,605.00	2,530.96	0.4 %
Expense	-27,492.87	-56,052.84	28,559.97	51.0 %	-498,574.59	-648,605.00	150,030.41	23.1 %
Other Income & Expense	0.00	0.00	0.00		0.00	0.00	0.00	
Net Operating Income	26,724.58	-2,039.85	28,764.43	1,410.1 %	152,561.37	0.00	152,561.37	
Non Operating Income	0.00	15,563.00	-15,563.00	-100.0 %	46,559.45	186,734.00	-140,174.55	-75.1 %
Non Operating Expense	-35,907.24	0.00	-35,907.24		-133,914.37	-46,000.00	-87,914.37	-191.1 %
NET INCOME	-9,182.66	13,523.15	-22,705.81	-167.9 %	65,206.45	140,734.00	-75,527.55	-53.7 %

Actual 12/01/22 - 12/31/22	Budget 12/22 - 12/22	\$ Change	% Change	Actual YTD 01/01/22 - 12/31/22	Budget YTD 01/22 - 12/22	\$ Change	% Change
--------------------------------------	--------------------------------	------------------	-----------------	--	------------------------------------	------------------	-----------------