

Budget Comparison

Property: Second Jefferson Green HOA

Comparison Periods: 01/01/23 - 01/31/23 and 01/01/23 - 01/31/23 (accrual basis)

	Actual 01/01/23 - 01/31/23	Budget 01/23 - 01/23	\$ Change	% Change	Actual YTD 01/01/23 - 01/31/23	Budget YTD 01/23 - 01/23	\$ Change	% Change
INCOME								
4100 Rental Income (non-posting)								
4107 Association Dues	58,800.00	58,800.00	0.00	0.0 %	58,800.00	58,800.00	0.00	0.0 %
4110 NSF Fees	0.00	50.00	-50.00	-100.0 %	0.00	50.00	-50.00	-100.0 %
4111 Late Fees	171.44	125.00	46.44	37.2 %	171.44	125.00	46.44	37.2 %
4100 Total Rental Income (non-posting)	58,971.44	58,975.00	-3.56	0.0 %	58,971.44	58,975.00	-3.56	0.0 %
4500 Misc Income (non-posting)								
4501 Interest Income	21.23	4.16	17.07	410.3 %	21.23	4.16	17.07	410.3 %
4500 Total Misc Income (non-posting)	21.23	4.16	17.07	410.3 %	21.23	4.16	17.07	410.3 %
TOTAL INCOME	58,992.67	58,979.16	13.51	0.0 %	58,992.67	58,979.16	13.51	0.0 %
EXPENSE								
5100 Repairs & Maintenance Expense (non-								
5112 Paint	0.00	25.00	-25.00	-100.0 %	0.00	25.00	-25.00	-100.0 %
5122 Keys and Locks	-175.00	0.00	-175.00		-175.00	0.00	-175.00	
5100 Total Repairs & Maintenance Expense	-175.00	25.00	-200.00	-800.0 %	-175.00	25.00	-200.00	-800.0 %
5600 Administrative (non-posting)								
5605 Postage	7.98	87.50	-79.52	-90.9 %	7.98	87.50	-79.52	-90.9 %
5606 HOA Management Fee	2,520.00	2,520.00	0.00	0.0 %	2,520.00	2,520.00	0.00	0.0 %
5607 Copies/Printing	112.60	100.00	12.60	12.6 %	112.60	100.00	12.60	12.6 %
5608 Administrative	412.50	175.00	237.50	135.7 %	412.50	175.00	237.50	135.7 %
5611 HOA Legal Fees	0.00	500.00	-500.00	-100.0 %	0.00	500.00	-500.00	-100.0 %
5617 HOA Insurance	13,067.50	14,535.80	-1,468.30	-10.1 %	13,067.50	14,535.80	-1,468.30	-10.1 %
5623 Reserve Transfer	20,000.00	15,000.00	5,000.00	33.3 %	20,000.00	15,000.00	5,000.00	33.3 %
5621 Paylease On Line Payment Fees	150.00	208.33	-58.33	-28.0 %	150.00	208.33	-58.33	-28.0 %
5600 Total Administrative (non-posting)	36,270.58	33,126.63	3,143.95	9.5 %	36,270.58	33,126.63	3,143.95	9.5 %
5650 Bank Fees	0.00	12.50	-12.50	-100.0 %	0.00	12.50	-12.50	-100.0 %
6100 Building Maintenance (non-posting)								
6101 Exterior Bldg Maintenance	0.00	100.00	-100.00	-100.0 %	0.00	100.00	-100.00	-100.0 %
6102 Roof/Gutter Maintenance	0.00	500.00	-500.00	-100.0 %	0.00	500.00	-500.00	-100.0 %
6103 Garage Doors	1,000.53	375.00	625.53	166.8 %	1,000.53	375.00	625.53	166.8 %
6104 Light Maintenance	175.94	208.33	-32.39	-15.5 %	175.94	208.33	-32.39	-15.5 %
6105 Plumbing Repairs	37.50	250.00	-212.50	-85.0 %	37.50	250.00	-212.50	-85.0 %
6106 Keys	0.00	29.17	-29.17	-100.0 %	0.00	29.17	-29.17	-100.0 %
6100 Total Building Maintenance (non-posting)	1,213.97	1,462.50	-248.53	-17.0 %	1,213.97	1,462.50	-248.53	-17.0 %
7000 Grounds & Landscaping (non-posting)								

	Actual 01/01/23 - 01/31/23	Budget 01/23 - 01/23	\$ Change	% Change	Actual YTD 01/01/23 - 01/31/23	Budget YTD 01/23 - 01/23	\$ Change	% Change
7002 Snow Removal	8,533.00	5,500.00	3,033.00	55.1 %	8,533.00	5,500.00	3,033.00	55.1 %
7004 Tree.Shrub Maint.	591.00	1,250.00	-659.00	-52.7 %	591.00	1,250.00	-659.00	-52.7 %
7006 General Maintenance	0.00	125.00	-125.00	-100.0 %	0.00	125.00	-125.00	-100.0 %
7020 Pet Services	290.00	250.00	40.00	16.0 %	290.00	250.00	40.00	16.0 %
7030 General Grounds Misc	43.76	0.00	43.76		43.76	0.00	43.76	
7000 Total Grounds & Landscaping (non	9,457.76	7,125.00	2,332.76	32.7 %	9,457.76	7,125.00	2,332.76	32.7 %
8000 Pool & Cabana (non-osting)								
8003 Pool Phone	166.98	290.00	-123.02	-42.4 %	166.98	290.00	-123.02	-42.4 %
8004 General Pool Maintenance	122.00	200.00	-78.00	-39.0 %	122.00	200.00	-78.00	-39.0 %
8000 Total Pool & Cabana (non-osting)	288.98	490.00	-201.02	-41.0 %	288.98	490.00	-201.02	-41.0 %
8300 HOA Utilities (non-posting)								
8302 Electricity	1,047.06	840.67	206.39	24.6 %	1,047.06	840.67	206.39	24.6 %
8303 Water/Sewer	9,696.31	9,714.08	-17.77	-0.2 %	9,696.31	9,714.08	-17.77	-0.2 %
8304 Trash	2,369.35	2,519.00	-149.65	-5.9 %	2,369.35	2,519.00	-149.65	-5.9 %
8306 Gas	52.44	50.00	2.44	4.9 %	52.44	50.00	2.44	4.9 %
8300 Total HOA Utilities (non-posting)	13,165.16	13,123.75	41.41	0.3 %	13,165.16	13,123.75	41.41	0.3 %
TOTAL EXPENSE	60,221.45	55,365.38	4,856.07	8.8 %	60,221.45	55,365.38	4,856.07	8.8 %
NOI	-1,228.78	3,613.78	-4,842.56	-134.0 %	-1,228.78	3,613.78	-4,842.56	-134.0 %
NON OPERATING INCOME								
9000 Reserve Income								
9001 Reserve Contribution	20,000.00	15,000.00	5,000.00	33.3 %	20,000.00	15,000.00	5,000.00	33.3 %
9000 Total Reserve Income	20,000.00	15,000.00	5,000.00	33.3 %	20,000.00	15,000.00	5,000.00	33.3 %
TOTAL NON OPERATING INCOME	20,000.00	15,000.00	5,000.00	33.3 %	20,000.00	15,000.00	5,000.00	33.3 %
NON OPERATING EXPENSE								
9200 Reserve Expenses								
9203 Water Line Repair	1,363.24	0.00	1,363.24		1,363.24	0.00	1,363.24	
9200 Total Reserve Expenses	1,363.24	0.00	1,363.24		1,363.24	0.00	1,363.24	
TOTAL NON OPERATING EXPENSE	1,363.24	0.00	1,363.24		1,363.24	0.00	1,363.24	
NET INCOME	17,407.98	18,613.78	-1,205.80	-6.5 %	17,407.98	18,613.78	-1,205.80	-6.5 %

	Actual 01/01/23 - 01/31/23	Budget 01/23 - 01/23	\$ Change	% Change	Actual YTD 01/01/23 - 01/31/23	Budget YTD 01/23 - 01/23	\$ Change	% Change
NET INCOME SUMMARY								
Income	58,992.67	58,979.16	13.51	0.0 %	58,992.67	58,979.16	13.51	0.0 %
Expense	-60,221.45	-55,365.38	-4,856.07	8.8 %	-60,221.45	-55,365.38	-4,856.07	8.8 %
Other Income & Expense	0.00	0.00	0.00		0.00	0.00	0.00	
Net Operating Income	-1,228.78	3,613.78	-4,842.56	-134.0 %	-1,228.78	3,613.78	-4,842.56	-134.0 %
Non Operating Income	20,000.00	15,000.00	5,000.00	33.3 %	20,000.00	15,000.00	5,000.00	33.3 %
Non Operating Expense	-1,363.24	0.00	-1,363.24		-1,363.24	0.00	-1,363.24	
NET INCOME	17,407.98	18,613.78	-1,205.80	-6.5 %	17,407.98	18,613.78	-1,205.80	-6.5 %