

Budget Comparison

Property: Second Jefferson Green HOA

Comparison Periods: 04/01/23 - 04/30/23 and 01/01/23 - 04/30/23 (accrual basis)

| | Actual 04/01/23 - 04/30/23 | Budget 04/23 - 04/23 | \$ Change | % Change | Actual YTD 01/01/23 - 04/30/23 | Budget YTD 01/23 - 04/23 | \$ Change | % Change |
|--|-------------------------------|-------------------------|---------------|--------------|-----------------------------------|-----------------------------|---------------|--------------|
| INCOME | | | | | | | | |
| 4100 Rental Income (non-posting) | | | | | | | | |
| 4105 Garage /Parking | 50.00 | 0.00 | 50.00 | | 100.00 | 50.00 | 50.00 | 100.0 % |
| 4107 Association Dues | 58,800.00 | 58,800.00 | 0.00 | 0.0 % | 235,200.00 | 235,200.00 | 0.00 | 0.0 % |
| 4110 NSF Fees | 0.00 | 50.00 | -50.00 | -100.0 % | 150.00 | 100.00 | 50.00 | 50.0 % |
| 4111 Late Fees | 388.90 | 125.00 | 263.90 | 211.1 % | 1,228.15 | 500.00 | 728.15 | 145.6 % |
| 4100 Total Rental Income (non-posting) | 59,238.90 | 58,975.00 | 263.90 | 0.4 % | 236,678.15 | 235,850.00 | 828.15 | 0.4 % |
| 4500 Misc Income (non-posting) | | | | | | | | |
| 4501 Interest Income | 17.60 | 4.16 | 13.44 | 323.1 % | 75.39 | 16.64 | 58.75 | 353.1 % |
| 4500 Total Misc Income (non-posting) | 17.60 | 4.16 | 13.44 | 323.1 % | 75.39 | 16.64 | 58.75 | 353.1 % |
| TOTAL INCOME | 59,256.50 | 58,979.16 | 277.34 | 0.5 % | 236,753.54 | 235,866.64 | 886.90 | 0.4 % |
| EXPENSE | | | | | | | | |
| 5100 Repairs & Maintenance Expense (non- | | | | | | | | |
| 5102 Windows | 967.00 | 0.00 | 967.00 | | 967.00 | 0.00 | 967.00 | |
| 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 % |
| 5100 Total Repairs & Maintenance Expense | 967.00 | 50.00 | 917.00 | 1,834.0 % | 967.00 | 100.00 | 867.00 | 867.0 % |
| 5600 Administrative (non-posting) | | | | | | | | |
| 5605 Postage | 46.65 | 87.50 | -40.85 | -46.7 % | 205.68 | 350.00 | -144.32 | -41.2 % |
| 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 | 29.00 | 100.00 | -71.00 | -71.0 % | 162.60 | 400.00 | -237.40 | -59.4 % |
| 5608 Administrative | 500.00 | 175.00 | 325.00 | 185.7 % | 2,075.00 | 700.00 | 1,375.00 | 196.4 % |
| 5611 HOA Legal Fees | 252.00 | 500.00 | -248.00 | -49.6 % | 3,724.00 | 2,000.00 | 1,724.00 | 86.2 % |
| 5614 Accounting | 2,650.00 | 0.00 | 2,650.00 | | 2,650.00 | 0.00 | 2,650.00 | |
| 5617 HOA Insurance | 13,067.50 | 14,535.80 | -1,468.30 | -10.1 % | 52,270.00 | 58,143.20 | -5,873.20 | -10.1 % |
| 5618 D & O Insurance | 790.40 | 0.00 | 790.40 | | 790.40 | 0.00 | 790.40 | |
| 5623 Reserve Transfer | 15,000.00 | 15,000.00 | 0.00 | 0.0 % | 65,000.00 | 60,000.00 | 5,000.00 | 8.3 % |
| 5621 Paylease On Line Payment Fees | 142.00 | 208.33 | -66.33 | -31.8 % | 586.00 | 833.32 | -247.32 | -29.7 % |
| 5600 Total Administrative (non-posting) | 34,997.55 | 33,126.63 | 1,870.92 | 5.6 % | 137,543.68 | 132,506.52 | 5,037.16 | 3.8 % |
| 5650 Bank Fees | 0.00 | 12.50 | -12.50 | -100.0 % | 12.00 | 50.00 | -38.00 | -76.0 % |
| 6100 Building Maintenance (non-posting) | | | | | | | | |
| 6101 Exterior Bldg Maintenance | 0.00 | 100.00 | -100.00 | -100.0 % | 0.00 | 400.00 | -400.00 | -100.0 % |
| 6102 Roof/Gutter Maintenance | 2,425.75 | 500.00 | 1,925.75 | 385.2 % | 2,911.65 | 2,000.00 | 911.65 | 45.6 % |
| 6103 Garage Doors | 0.00 | 375.00 | -375.00 | -100.0 % | 1,100.53 | 1,500.00 | -399.47 | -26.6 % |
| 6104 Light Maintenance | 0.00 | 208.33 | -208.33 | -100.0 % | 484.25 | 833.32 | -349.07 | -41.9 % |
| 6105 Plumbing Repairs | 75.00 | 250.00 | -175.00 | -70.0 % | 112.50 | 1,000.00 | -887.50 | -88.8 % |

| | Actual 04/01/23 - 04/30/23 | Budget 04/23 - 04/23 | \$ Change | % Change | Actual YTD 01/01/23 - 04/30/23 | Budget YTD 01/23 - 04/23 | \$ Change | % Change |
|--|-------------------------------|-------------------------|------------------|----------------|-----------------------------------|-----------------------------|-------------------|----------------|
| 6106 Keys | 0.00 | 29.17 | -29.17 | -100.0 % | -350.00 | 116.68 | -466.68 | -400.0 % |
| 6107 Signs | 0.00 | 100.00 | -100.00 | -100.0 % | 0.00 | 100.00 | -100.00 | -100.0 % |
| 6110 HOA Maintenance Repairs | 100.00 | 25.00 | 75.00 | 300.0 % | 100.00 | 50.00 | 50.00 | 100.0 % |
| 6100 Total Building Maintenance (non-pc | 2,600.75 | 1,587.50 | 1,013.25 | 63.8 % | 4,358.93 | 6,000.00 | -1,641.07 | -27.4 % |
| 7000 Grounds & Landscaping (non-posting) | | | | | | | | |
| 7001 Landscape Maint. Contract | 5,100.00 | 0.00 | 5,100.00 | | 5,100.00 | 0.00 | 5,100.00 | |
| 7002 Snow Removal | 4,625.90 | 6,000.00 | -1,374.10 | -22.9 % | 17,175.96 | 29,000.00 | -11,824.04 | -40.8 % |
| 7003 Irrigation Maintenance | 0.00 | 1,875.00 | -1,875.00 | -100.0 % | 0.00 | 1,875.00 | -1,875.00 | -100.0 % |
| 7004 Tree.Shrub Maint. | 1,045.00 | 1,250.00 | -205.00 | -16.4 % | 1,636.00 | 5,000.00 | -3,364.00 | -67.3 % |
| 7006 General Maintenance | 0.00 | 125.00 | -125.00 | -100.0 % | 0.00 | 500.00 | -500.00 | -100.0 % |
| 7020 Pet Services | 0.00 | 150.00 | -150.00 | -100.0 % | 580.00 | 900.00 | -320.00 | -35.6 % |
| 7030 General Grounds Misc | 75.00 | 50.00 | 25.00 | 50.0 % | 118.76 | 150.00 | -31.24 | -20.8 % |
| 7000 Total Grounds & Landscaping (non | 10,845.90 | 9,450.00 | 1,395.90 | 14.8 % | 24,610.72 | 37,425.00 | -12,814.28 | -34.2 % |
| 8000 Pool & Cabana (non-osting) | | | | | | | | |
| 8003 Pool Phone | 116.86 | 290.00 | -173.14 | -59.7 % | 466.61 | 1,160.00 | -693.39 | -59.8 % |
| 8004 General Pool Maintenance | 61.00 | 200.00 | -139.00 | -69.5 % | 305.00 | 800.00 | -495.00 | -61.9 % |
| 8000 Total Pool & Cabana (non-osting) | 177.86 | 490.00 | -312.14 | -63.7 % | 771.61 | 1,960.00 | -1,188.39 | -60.6 % |
| 8300 HOA Utilities (non-posting) | | | | | | | | |
| 8302 Electricity | 914.81 | 840.67 | 74.14 | 8.8 % | 3,596.38 | 3,362.68 | 233.70 | 6.9 % |
| 8303 Water/Sewer | 1,850.85 | 9,714.08 | -7,863.23 | -80.9 % | 15,354.05 | 38,856.32 | -23,502.27 | -60.5 % |
| 8304 Trash | 2,374.10 | 2,519.00 | -144.90 | -5.8 % | 9,491.65 | 10,076.00 | -584.35 | -5.8 % |
| 8306 Gas | 52.80 | 50.00 | 2.80 | 5.6 % | 378.29 | 200.00 | 178.29 | 89.1 % |
| 8300 Total HOA Utilities (non-posting) | 5,192.56 | 13,123.75 | -7,931.19 | -60.4 % | 28,820.37 | 52,495.00 | -23,674.63 | -45.1 % |
| 5140 Parking Expense | 802.17 | 0.00 | 802.17 | | 802.17 | 0.00 | 802.17 | |
| TOTAL EXPENSE | 55,583.79 | 57,840.38 | -2,256.59 | -3.9 % | 197,886.48 | 230,536.52 | -32,650.04 | -14.2 % |
| NOI | 3,672.71 | 1,138.78 | 2,533.93 | 222.5 % | 38,867.06 | 5,330.12 | 33,536.94 | 629.2 % |
| NON OPERATING INCOME | | | | | | | | |
| 9000 Reserve Income | | | | | | | | |
| 9001 Reserve Contribution | 15,000.00 | 15,000.00 | 0.00 | 0.0 % | 65,000.00 | 60,000.00 | 5,000.00 | 8.3 % |
| 9000 Total Reserve Income | 15,000.00 | 15,000.00 | 0.00 | 0.0 % | 65,000.00 | 60,000.00 | 5,000.00 | 8.3 % |
| TOTAL NON OPERATING INCOME | 15,000.00 | 15,000.00 | 0.00 | 0.0 % | 65,000.00 | 60,000.00 | 5,000.00 | 8.3 % |
| NON OPERATING EXPENSE | | | | | | | | |
| 9200 Reserve Expenses | | | | | | | | |
| 9203 Water Line Repair | 8,777.04 | 0.00 | 8,777.04 | | 400.01 | 0.00 | 400.01 | |
| 9230 Cabana | 0.00 | 3,500.00 | -3,500.00 | -100.0 % | 0.00 | 3,500.00 | -3,500.00 | -100.0 % |
| 9231 Parking Lot/Concrete | 7,000.00 | 0.00 | 7,000.00 | | 7,000.00 | 0.00 | 7,000.00 | |
| 9200 Total Reserve Expenses | 15,777.04 | 3,500.00 | 12,277.04 | 350.8 % | 7,400.01 | 3,500.00 | 3,900.01 | 111.4 % |
| 9500 Capital Items | | | | | | | | |

| | Actual 04/01/23 - 04/30/23 | Budget 04/23 - 04/23 | \$ Change | % Change | Actual YTD 01/01/23 - 04/30/23 | Budget YTD 01/23 - 04/23 | \$ Change | % Change |
|------------------------------------|-------------------------------|-------------------------|-----------------|----------------|-----------------------------------|-----------------------------|-------------------|----------------|
| 9506 Rehab Lighting | 0.00 | 12,000.00 | -12,000.00 | -100.0 % | 0.00 | 12,000.00 | -12,000.00 | -100.0 % |
| 9510 Concrete Replacement | 0.00 | 0.00 | 0.00 | | 0.00 | 2,500.00 | -2,500.00 | -100.0 % |
| 9540 Capital Exterior | 0.00 | 0.00 | 0.00 | | 0.00 | 2,500.00 | -2,500.00 | -100.0 % |
| 9500 Total Capital Items | 0.00 | 12,000.00 | -12,000.00 | -100.0 % | 0.00 | 17,000.00 | -17,000.00 | -100.0 % |
| TOTAL NON OPERATING EXPENSE | 15,777.04 | 15,500.00 | 277.04 | 1.8 % | 7,400.01 | 20,500.00 | -13,099.99 | -63.9 % |
| NET INCOME | 2,895.67 | 638.78 | 2,256.89 | 353.3 % | 96,467.05 | 44,830.12 | 51,636.93 | 115.2 % |
| NET INCOME SUMMARY | | | | | | | | |
| Income | 59,256.50 | 58,979.16 | 277.34 | 0.5 % | 236,753.54 | 235,866.64 | 886.90 | 0.4 % |
| Expense | -55,583.79 | -57,840.38 | 2,256.59 | 3.9 % | -197,886.48 | -230,536.52 | 32,650.04 | 14.2 % |
| Other Income & Expense | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | |
| Net Operating Income | 3,672.71 | 1,138.78 | 2,533.93 | 222.5 % | 38,867.06 | 5,330.12 | 33,536.94 | 629.2 % |
| Non Operating Income | 15,000.00 | 15,000.00 | 0.00 | | 65,000.00 | 60,000.00 | 5,000.00 | 8.3 % |
| Non Operating Expense | -15,777.04 | -15,500.00 | -277.04 | -1.8 % | -7,400.01 | -20,500.00 | 13,099.99 | 63.9 % |
| NET INCOME | 2,895.67 | 638.78 | 2,256.89 | 353.3 % | 96,467.05 | 44,830.12 | 51,636.93 | 115.2 % |