

Budget Comparison

Property: Second Jefferson Green HOA

Comparison Periods: 06/01/23 - 06/30/23 and 01/01/23 - 06/30/23 (accrual basis)

	Actual 06/01/23 - 06/30/23	Budget 06/23 - 06/23	\$ Change	% Change	Actual YTD 01/01/23 - 06/30/23	Budget YTD 01/23 - 06/23	\$ Change	% Change
INCOME								
4100 Rental Income (non-posting)								
4105 Garage /Parking	0.00	0.00	0.00		150.00	50.00	100.00	200.0 %
4107 Association Dues	58,800.00	58,800.00	0.00	0.0 %	352,800.00	352,800.00	0.00	0.0 %
4110 NSF Fees	0.00	0.00	0.00		150.00	100.00	50.00	50.0 %
4111 Late Fees	459.32	125.00	334.32	267.5 %	2,002.90	750.00	1,252.90	167.1 %
4100 Total Rental Income (non-posting)	59,259.32	58,925.00	334.32	0.6 %	355,102.90	353,700.00	1,402.90	0.4 %
4500 Misc Income (non-posting)								
4501 Interest Income	539.91	4.17	535.74	12,847.5 %	976.56	24.98	951.58	3,809.4 %
4500 Total Misc Income (non-posting)	539.91	4.17	535.74	12,847.5 %	976.56	24.98	951.58	3,809.4 %
4650 Covenant Violaltions	0.00	0.00	0.00		52.82	0.00	52.82	
TOTAL INCOME	59,799.23	58,929.17	870.06	1.5 %	356,132.28	353,724.98	2,407.30	0.7 %
EXPENSE								
5100 Repairs & Maintenance Expense (non-								
5108 Plumbing								
51081000 Sewer Drain Clean Out	0.00	500.00	-500.00	-100.0 %	0.00	500.00	-500.00	-100.0 %
5108 Total Plumbing	0.00	500.00	-500.00	-100.0 %	0.00	500.00	-500.00	-100.0 %
5112 Paint	0.00	0.00	0.00		0.00	50.00	-50.00	-100.0 %
5117 Maintenance Supplies	0.00	25.00	-25.00	-100.0 %	0.00	100.00	-100.00	-100.0 %
5118 Doors	100.00	0.00	100.00		100.00	0.00	100.00	
5125 Fire & Life Safety	0.00	500.00	-500.00	-100.0 %	0.00	500.00	-500.00	-100.0 %
5126 Common Area Exterior Repairs	0.00	1,250.00	-1,250.00	-100.0 %	0.00	1,250.00	-1,250.00	-100.0 %
5100 Total Repairs & Maintenance Expe	100.00	2,275.00	-2,175.00	-95.6 %	100.00	2,400.00	-2,300.00	-95.8 %
5600 Administrative (non-posting)								
5605 Postage	117.69	87.50	30.19	34.5 %	441.92	525.00	-83.08	-15.8 %
5606 HOA Management Fee	2,520.00	2,520.00	0.00	0.0 %	15,120.00	15,120.00	0.00	0.0 %
5607 Copies/Printing	19.15	100.00	-80.85	-80.8 %	196.55	600.00	-403.45	-67.2 %
5608 Administrative	499.50	175.00	324.50	185.4 %	3,837.00	1,050.00	2,787.00	265.4 %
5611 HOA Legal Fees	476.00	500.00	-24.00	-4.8 %	4,200.00	3,000.00	1,200.00	40.0 %
5614 Accounting	0.00	0.00	0.00		2,650.00	2,775.00	-125.00	-4.5 %
5617 HOA Insurance	13,067.50	14,535.80	-1,468.30	-10.1 %	78,405.00	87,214.80	-8,809.80	-10.1 %
5618 D & O Insurance	0.00	0.00	0.00		790.40	0.00	790.40	
5623 Reserve Transfer	15,000.00	15,000.00	0.00	0.0 %	-19,678.00	90,000.00	-109,678.00	-121.9 %
5621 Paylease On Line Payment Fees	148.00	208.33	-60.33	-29.0 %	876.00	1,249.98	-373.98	-29.9 %
5600 Total Administrative (non-posting)	31,847.84	33,126.63	-1,278.79	-3.9 %	86,838.87	201,534.78	-114,695.91	-56.9 %

	Actual 06/01/23 - 06/30/23	Budget 06/23 - 06/23	\$ Change	% Change	Actual YTD 01/01/23 - 06/30/23	Budget YTD 01/23 - 06/23	\$ Change	% Change
5650 Bank Fees	30.00	12.50	17.50	140.0 %	42.00	75.00	-33.00	-44.0 %
6100 Building Maintenance (non-posting)								
6101 Exterior Bldg Maintenance	0.00	100.00	-100.00	-100.0 %	0.00	600.00	-600.00	-100.0 %
6102 Roof/Gutter Maintenance	382.14	500.00	-117.86	-23.6 %	3,171.03	3,000.00	171.03	5.7 %
6103 Garage Doors	931.65	375.00	556.65	148.4 %	4,369.11	2,250.00	2,119.11	94.2 %
6104 Light Maintenance	0.00	208.33	-208.33	-100.0 %	484.25	1,249.98	-765.73	-61.3 %
6105 Plumbing Repairs	0.00	250.00	-250.00	-100.0 %	112.50	1,500.00	-1,387.50	-92.5 %
6106 Keys	16.77	29.17	-12.40	-42.5 %	-345.23	175.02	-520.25	-297.3 %
6107 Signs	0.00	0.00	0.00		0.00	100.00	-100.00	-100.0 %
6110 HOA Maintenance Repairs	0.00	25.00	-25.00	-100.0 %	100.00	100.00	0.00	0.0 %
6100 Total Building Maintenance (non-pc)	1,330.56	1,487.50	-156.94	-10.6 %	7,891.66	8,975.00	-1,083.34	-12.1 %
7000 Grounds & Landscaping (non-posting)								
7001 Landscape Maint. Contract	0.00	5,000.00	-5,000.00	-100.0 %	10,200.00	10,000.00	200.00	2.0 %
7002 Snow Removal	0.00	0.00	0.00		17,175.96	29,000.00	-11,824.04	-40.8 %
7003 Irrigation Maintenance	0.00	1,875.00	-1,875.00	-100.0 %	3,945.00	5,625.00	-1,680.00	-29.9 %
7004 Tree.Shrub Maint.	0.00	1,250.00	-1,250.00	-100.0 %	1,811.00	7,500.00	-5,689.00	-75.9 %
7006 General Maintenance	0.00	125.00	-125.00	-100.0 %	0.00	750.00	-750.00	-100.0 %
7020 Pet Services	0.00	100.00	-100.00	-100.0 %	580.00	1,100.00	-520.00	-47.3 %
7030 General Grounds Misc	0.00	50.00	-50.00	-100.0 %	118.76	250.00	-131.24	-52.5 %
7000 Total Grounds & Landscaping (non)	0.00	8,400.00	-8,400.00	-100.0 %	33,830.72	54,225.00	-20,394.28	-37.6 %
8000 Pool & Cabana (non-osting)								
8001 Pool Contract	0.00	1,400.00	-1,400.00	-100.0 %	0.00	1,400.00	-1,400.00	-100.0 %
8002 Pool Supplies	2,010.75	1,100.00	910.75	82.8 %	2,010.75	1,100.00	910.75	82.8 %
8003 Pool Phone	61.13	290.00	-228.87	-78.9 %	690.33	1,740.00	-1,049.67	-60.3 %
8004 General Pool Maintenance	1,491.00	200.00	1,291.00	645.5 %	1,857.00	1,200.00	657.00	54.8 %
8010 Cabana Maintenance	0.00	0.00	0.00		255.00	1,000.00	-745.00	-74.5 %
8000 Total Pool & Cabana (non-osting)	3,562.88	2,990.00	572.88	19.2 %	4,813.08	6,440.00	-1,626.92	-25.3 %
8300 HOA Utilities (non-posting)								
8302 Electricity	861.04	840.67	20.37	2.4 %	5,349.62	5,044.02	305.60	6.1 %
8303 Water/Sewer	3,616.97	9,714.08	-6,097.11	-62.8 %	29,004.25	58,284.48	-29,280.23	-50.2 %
8304 Trash	2,374.10	2,519.00	-144.90	-5.8 %	14,284.85	15,114.00	-829.15	-5.5 %
8306 Gas	438.54	200.00	238.54	119.3 %	869.31	450.00	419.31	93.2 %
8300 Total HOA Utilities (non-posting)	7,290.65	13,273.75	-5,983.10	-45.1 %	49,508.03	78,892.50	-29,384.47	-37.2 %
5140 Parking Expense	695.00	0.00	695.00		2,711.42	0.00	2,711.42	
TOTAL EXPENSE	44,856.93	61,565.38	-16,708.45	-27.1 %	185,735.78	352,542.28	-166,806.50	-47.3 %
NOI	14,942.30	-2,636.21	17,578.51	666.8 %	170,396.50	1,182.70	169,213.80	14,307.4 %
NON OPERATING INCOME								
9000 Reserve Income								
9001 Reserve Contribution	15,000.00	15,000.00	0.00	0.0 %	-19,678.00	90,000.00	-109,678.00	-121.9 %
9000 Total Reserve Income	15,000.00	15,000.00	0.00	0.0 %	-19,678.00	90,000.00	-109,678.00	-121.9 %

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TOTAL NON OPERATING INCOME	15,000.00	15,000.00	0.00	0.0 %	-19,678.00	90,000.00	-109,678.00	-121.9 %
NON OPERATING EXPENSE								
9200 Reserve Expenses								
9202 Decks	0.00	5,000.00	-5,000.00	-100.0 %	0.00	5,000.00	-5,000.00	-100.0 %
9203 Water Line Repair	0.00	0.00	0.00		2,718.36	10,000.00	-7,281.64	-72.8 %
9208 Plumbing	0.00	0.00	0.00		0.00	5,000.00	-5,000.00	-100.0 %
9230 Cabana	0.00	0.00	0.00		0.00	3,500.00	-3,500.00	-100.0 %
9231 Parking Lot/Concrete	0.00	55,000.00	-55,000.00	-100.0 %	139,678.00	55,000.00	84,678.00	154.0 %
9200 Total Reserve Expenses	0.00	60,000.00	-60,000.00	-100.0 %	142,396.36	78,500.00	63,896.36	81.4 %
9500 Capital Items								
9506 Rehab Lighting	0.00	0.00	0.00		0.00	24,000.00	-24,000.00	-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	2,500.00	-2,500.00	-100.0 %	0.00	5,000.00	-5,000.00	-100.0 %
9500 Total Capital Items	0.00	2,500.00	-2,500.00	-100.0 %	0.00	31,500.00	-31,500.00	-100.0 %
TOTAL NON OPERATING EXPENSE	0.00	62,500.00	-62,500.00	-100.0 %	142,396.36	110,000.00	32,396.36	29.5 %
NET INCOME	29,942.30	-50,136.21	80,078.51	159.7 %	8,322.14	-18,817.30	27,139.44	144.2 %
NET INCOME SUMMARY								
Income	59,799.23	58,929.17	870.06	1.5 %	356,132.28	353,724.98	2,407.30	0.7 %
Expense	-44,856.93	-61,565.38	16,708.45	27.1 %	-185,735.78	-352,542.28	166,806.50	47.3 %
Other Income & Expense	0.00	0.00	0.00		0.00	0.00	0.00	
Net Operating Income	14,942.30	-2,636.21	17,578.51	666.8 %	170,396.50	1,182.70	169,213.80	14,307.4 %
Non Operating Income	15,000.00	15,000.00	0.00		-19,678.00	90,000.00	-109,678.00	-121.9 %
Non Operating Expense	0.00	-62,500.00	62,500.00	100.0 %	-142,396.36	-110,000.00	-32,396.36	-29.5 %
NET INCOME	29,942.30	-50,136.21	80,078.51	159.7 %	8,322.14	-18,817.30	27,139.44	144.2 %