

Budget Comparison

Property: Second Jefferson Green HOA

Comparison Periods: 11/01/23 - 11/30/23 and 01/01/23 - 11/30/23 (accrual basis)

	Actual 11/01/23 - 11/30/23	Budget 11/23 - 11/23	\$ Change	% Change	Actual YTD 01/01/23 - 11/30/23	Budget YTD 01/23 - 11/23	\$ Change	% Change
INCOME								
4100 Rental Income (non-posting)								
4105 Garage /Parking	0.00	0.00	0.00		400.00	100.00	300.00	300.0 %
4107 Association Dues	58,800.00	58,800.00	0.00	0.0 %	646,800.00	646,800.00	0.00	0.0 %
4110 NSF Fees	0.00	0.00	0.00		400.00	200.00	200.00	100.0 %
4111 Late Fees	336.20	125.00	211.20	169.0 %	4,402.65	1,375.00	3,027.65	220.2 %
4100 Total Rental Income (non-posting)	59,136.20	58,925.00	211.20	0.4 %	652,002.65	648,475.00	3,527.65	0.5 %
4500 Misc Income (non-posting)								
4501 Interest Income	7.35	4.17	3.18	76.3 %	2,537.95	45.83	2,492.12	5,437.7 %
4500 Total Misc Income (non-posting)	7.35	4.17	3.18	76.3 %	2,537.95	45.83	2,492.12	5,437.7 %
4650 Covenant Violaltions	0.00	0.00	0.00		52.82	0.00	52.82	
TOTAL INCOME	59,143.55	58,929.17	214.38	0.4 %	654,593.42	648,520.83	6,072.59	0.9 %
EXPENSE								
5100 Repairs & Maintenance Expense (non-								
5108 Plumbing								
51081000 Sewer Drain Clean Out	0.00	0.00	0.00		0.00	500.00	-500.00	-100.0 %
5108 Total Plumbing	0.00	0.00	0.00		0.00	500.00	-500.00	-100.0 %
5112 Paint	0.00	0.00	0.00		0.00	100.00	-100.00	-100.0 %
5113 Drywall Repairs	0.00	0.00	0.00		0.00	600.00	-600.00	-100.0 %
5117 Maintenance Supplies	0.00	25.00	-25.00	-100.0 %	0.00	225.00	-225.00	-100.0 %
5125 Fire & Life Safety	0.00	0.00	0.00		340.00	1,000.00	-660.00	-66.0 %
5126 Common Area Exterior Repairs	0.00	0.00	0.00		0.00	1,250.00	-1,250.00	-100.0 %
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		0.00	250.00	-250.00	-100.0 %
5100 Total Repairs & Maintenance Expe	0.00	25.00	-25.00	-100.0 %	340.00	3,950.00	-3,610.00	-91.4 %
5350 Licenses and Fees	-43.00	0.00	-43.00		10.00	50.00	-40.00	-80.0 %
5600 Administrative (non-posting)								
5605 Postage	622.60	87.50	535.10	611.5 %	1,601.23	962.50	638.73	66.4 %
5606 HOA Management Fee	2,520.00	2,520.00	0.00	0.0 %	27,720.00	27,720.00	0.00	0.0 %
5607 Copies/Printing	0.00	100.00	-100.00	-100.0 %	1,493.00	1,100.00	393.00	35.7 %
5608 Administrative	50.00	175.00	-125.00	-71.4 %	6,549.50	1,925.00	4,624.50	240.2 %
5611 HOA Legal Fees	0.00	500.00	-500.00	-100.0 %	4,819.00	5,500.00	-681.00	-12.4 %
5614 Accounting	0.00	0.00	0.00		2,650.00	2,775.00	-125.00	-4.5 %
5617 HOA Insurance	0.00	0.00	0.00		130,637.00	145,358.00	-14,721.00	-10.1 %
5618 D & O Insurance	760.40	0.00	760.40		1,550.80	0.00	1,550.80	
5623 Reserve Transfer	15,000.00	15,000.00	0.00	0.0 %	-104,460.00	165,000.00	-269,460.00	-163.3 %

	Actual 11/01/23 - 11/30/23	Budget 11/23 - 11/23	\$ Change	% Change	Actual YTD 01/01/23 - 11/30/23	Budget YTD 01/23 - 11/23	\$ Change	% Change
5621 Paylease On Line Payment Fees	140.00	208.33	-68.33	-32.8 %	1,588.00	2,291.63	-703.63	-30.7 %
5600 Total Administrative (non-posting)	19,093.00	18,590.83	502.17	2.7 %	74,148.53	352,632.13	-278,483.60	-79.0 %
5650 Bank Fees	0.00	12.50	-12.50	-100.0 %	66.00	137.50	-71.50	-52.0 %
6001 Fees & Subscriptions	0.00	0.00	0.00		43.00	0.00	43.00	
6100 Building Maintenance (non-posting)								
6101 Exterior Bldg Maintenance	1,700.00	100.00	1,600.00	1,600.0 %	1,700.00	1,100.00	600.00	54.5 %
6102 Roof/Gutter Maintenance	277.50	500.00	-222.50	-44.5 %	3,687.85	5,500.00	-1,812.15	-32.9 %
6103 Garage Doors	0.00	375.00	-375.00	-100.0 %	8,470.19	4,125.00	4,345.19	105.3 %
6104 Light Maintenance	1,284.20	208.33	1,075.87	516.4 %	2,498.89	2,291.63	207.26	9.0 %
6105 Plumbing Repairs	0.00	250.00	-250.00	-100.0 %	602.50	2,750.00	-2,147.50	-78.1 %
6106 Keys	191.92	29.17	162.75	557.9 %	-924.83	320.87	-1,245.70	-388.2 %
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	225.00	-125.00	-55.6 %
6100 Total Building Maintenance (non-pc)	3,453.62	1,487.50	1,966.12	132.2 %	16,134.60	16,412.50	-277.90	-1.7 %
7000 Grounds & Landscaping (non-posting)								
7001 Landscape Maint. Contract	5,100.00	5,000.00	100.00	2.0 %	46,660.00	35,000.00	11,660.00	33.3 %
7002 Snow Removal	400.00	5,000.00	-4,600.00	-92.0 %	20,855.96	40,000.00	-19,144.04	-47.9 %
7003 Irrigation Maintenance	0.00	1,875.00	-1,875.00	-100.0 %	14,009.00	15,000.00	-991.00	-6.6 %
7004 Tree.Shrub Maint.	0.00	1,250.00	-1,250.00	-100.0 %	5,851.00	13,750.00	-7,899.00	-57.4 %
7006 General Maintenance	0.00	125.00	-125.00	-100.0 %	140.88	1,375.00	-1,234.12	-89.8 %
7020 Pet Services	0.00	100.00	-100.00	-100.0 %	580.00	1,750.00	-1,170.00	-66.9 %
7030 General Grounds Misc	0.00	50.00	-50.00	-100.0 %	118.76	500.00	-381.24	-76.2 %
7000 Total Grounds & Landscaping (non)	5,500.00	13,400.00	-7,900.00	-59.0 %	88,215.60	107,375.00	-19,159.40	-17.8 %
8000 Pool & Cabana (non-osting)								
8001 Pool Contract	0.00	0.00	0.00		7,150.00	7,000.00	150.00	2.1 %
8002 Pool Supplies	0.00	0.00	0.00		5,262.22	5,500.00	-237.78	-4.3 %
8003 Pool Phone	65.72	290.00	-224.28	-77.3 %	1,271.02	3,190.00	-1,918.98	-60.2 %
8004 General Pool Maintenance	66.49	200.00	-133.51	-66.8 %	5,525.50	2,280.00	3,245.50	142.3 %
8010 Cabana Maintenance	0.00	0.00	0.00		590.00	2,000.00	-1,410.00	-70.5 %
8000 Total Pool & Cabana (non-osting)	132.21	490.00	-357.79	-73.0 %	19,798.74	19,970.00	-171.26	-0.9 %
8300 HOA Utilities (non-posting)								
8302 Electricity	854.71	840.67	14.04	1.7 %	11,012.14	9,247.37	1,764.77	19.1 %
8303 Water/Sewer	2,930.62	9,714.08	-6,783.46	-69.8 %	83,982.39	106,854.88	-22,872.49	-21.4 %
8304 Trash	10,829.21	2,519.00	8,310.21	329.9 %	37,241.76	27,709.00	9,532.76	34.4 %
8306 Gas	54.76	50.00	4.76	9.5 %	1,444.65	1,150.00	294.65	25.6 %
8300 Total HOA Utilities (non-posting)	14,669.30	13,123.75	1,545.55	11.8 %	133,680.94	144,961.25	-11,280.31	-7.8 %
5140 Parking Expense	595.00	0.00	595.00		5,984.76	0.00	5,984.76	
TOTAL EXPENSE	43,400.13	47,129.58	-3,729.45	-7.9 %	338,422.17	645,488.38	-307,066.21	-47.6 %
NOI	15,743.42	11,799.59	3,943.83	33.4 %	316,171.25	3,032.45	313,138.80	10,326.3 %

	Actual 11/01/23 - 11/30/23	Budget 11/23 - 11/23	\$ Change	% Change	Actual YTD 01/01/23 - 11/30/23	Budget YTD 01/23 - 11/23	\$ Change	% Change
NON OPERATING INCOME								
9000 Reserve Income								
9001 Reserve Contribution	15,000.00	15,000.00	0.00	0.0 %	-104,460.00	165,000.00	-269,460.00	-163.3 %
9000 Total Reserve Income	15,000.00	15,000.00	0.00	0.0 %	-104,460.00	165,000.00	-269,460.00	-163.3 %
TOTAL NON OPERATING INCOME	15,000.00	15,000.00	0.00	0.0 %	-104,460.00	165,000.00	-269,460.00	-163.3 %
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		2,718.36	20,000.00	-17,281.64	-86.4 %
9208 Plumbing	0.00	0.00	0.00		7,553.39	10,000.00	-2,446.61	-24.5 %
9230 Cabana	0.00	0.00	0.00		1,722.23	3,500.00	-1,777.77	-50.8 %
9231 Parking Lot/Concrete	0.00	0.00	0.00		275,583.00	110,000.00	165,583.00	150.5 %
9200 Total Reserve Expenses	0.00	0.00	0.00		287,576.98	148,500.00	139,076.98	93.7 %
9500 Capital Items								
9506 Rehab Lighting	0.00	0.00	0.00		26,784.30	24,000.00	2,784.30	11.6 %
9510 Concrete Replacement	0.00	0.00	0.00		0.00	2,500.00	-2,500.00	-100.0 %
9540 Capital Exterior	1,275.44	0.00	1,275.44		15,750.00	5,000.00	10,750.00	215.0 %
9500 Total Capital Items	1,275.44	0.00	1,275.44		42,534.30	31,500.00	11,034.30	35.0 %
TOTAL NON OPERATING EXPENSE	1,275.44	0.00	1,275.44		330,111.28	180,000.00	150,111.28	83.4 %
NET INCOME	29,467.98	26,799.59	2,668.39	10.0 %	-118,400.03	-11,967.55	-106,432.48	-889.3 %
NET INCOME SUMMARY								
Income	59,143.55	58,929.17	214.38	0.4 %	654,593.42	648,520.83	6,072.59	0.9 %
Expense	-43,400.13	-47,129.58	3,729.45	7.9 %	-338,422.17	-645,488.38	307,066.21	47.6 %
Other Income & Expense	0.00	0.00	0.00		0.00	0.00	0.00	
Net Operating Income	15,743.42	11,799.59	3,943.83	33.4 %	316,171.25	3,032.45	313,138.80	10,326.3 %
Non Operating Income	15,000.00	15,000.00	0.00		-104,460.00	165,000.00	-269,460.00	-163.3 %
Non Operating Expense	-1,275.44	0.00	-1,275.44		-330,111.28	-180,000.00	-150,111.28	-83.4 %
NET INCOME	29,467.98	26,799.59	2,668.39	10.0 %	-118,400.03	-11,967.55	-106,432.48	-889.3 %