

# Budget Comparison

Property: Second Jefferson Green HOA

Comparison Periods: 01/01/24 - 01/31/24 and 01/01/24 - 01/31/24 (accrual basis)

	Actual 01/01/24 - 01/31/24	Budget 01/24 - 01/24	\$ Change	% Change	Actual YTD 01/01/24 - 01/31/24	Budget YTD 01/24 - 01/24	\$ Change	% Change
<b>INCOME</b>								
4100 Rental Income (non-posting)								
4105 Garage /Parking	50.00	50.00	0.00	0.0 %	50.00	50.00	0.00	0.0 %
4107 Association Dues	63,828.00	63,840.00	-12.00	0.0 %	63,828.00	63,840.00	-12.00	0.0 %
4111 Late Fees	174.91	250.00	-75.09	-30.0 %	174.91	250.00	-75.09	-30.0 %
4100 Total Rental Income (non-posting)	64,052.91	64,140.00	-87.09	-0.1 %	64,052.91	64,140.00	-87.09	-0.1 %
4500 Misc Income (non-posting)								
4501 Interest Income	5.66	83.33	-77.67	-93.2 %	5.66	83.33	-77.67	-93.2 %
4500 Total Misc Income (non-posting)	5.66	83.33	-77.67	-93.2 %	5.66	83.33	-77.67	-93.2 %
<b>TOTAL INCOME</b>	<b>64,058.57</b>	<b>64,223.33</b>	<b>-164.76</b>	<b>-0.3 %</b>	<b>64,058.57</b>	<b>64,223.33</b>	<b>-164.76</b>	<b>-0.3 %</b>
<b>EXPENSE</b>								
5100 Repairs & Maintenance Expense (non-								
5112 Paint	0.00	25.00	-25.00	-100.0 %	0.00	25.00	-25.00	-100.0 %
5100 Total Repairs & Maintenance Expense	0.00	25.00	-25.00	-100.0 %	0.00	25.00	-25.00	-100.0 %
5600 Administrative (non-posting)								
5605 Postage	261.14	125.00	136.14	108.9 %	261.14	125.00	136.14	108.9 %
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	528.10	125.00	403.10	322.5 %	528.10	125.00	403.10	322.5 %
5608 Administrative	1,262.50	500.00	762.50	152.5 %	1,262.50	500.00	762.50	152.5 %
5611 HOA Legal Fees	0.00	541.00	-541.00	-100.0 %	0.00	541.00	-541.00	-100.0 %
5617 HOA Insurance	29,066.33	15,000.00	14,066.33	93.8 %	29,066.33	15,000.00	14,066.33	93.8 %
5623 Reserve Transfer	0.00	16,000.00	-16,000.00	-100.0 %	0.00	16,000.00	-16,000.00	-100.0 %
5621 Paylease On Line Payment Fees	172.00	208.37	-36.37	-17.5 %	172.00	208.37	-36.37	-17.5 %
5600 Total Administrative (non-posting)	33,810.07	35,019.37	-1,209.30	-3.5 %	33,810.07	35,019.37	-1,209.30	-3.5 %
5650 Bank Fees	38.51	12.50	26.01	208.1 %	38.51	12.50	26.01	208.1 %
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	1,750.00	-1,750.00	-100.0 %	0.00	1,750.00	-1,750.00	-100.0 %
6103 Garage Doors	1,480.64	583.33	897.31	153.8 %	1,480.64	583.33	897.31	153.8 %
6104 Light Maintenance	250.00	208.37	41.63	20.0 %	250.00	208.37	41.63	20.0 %
6105 Plumbing Repairs	-50.00	166.63	-216.63	-130.0 %	-50.00	166.63	-216.63	-130.0 %
6106 Keys	-90.92	25.00	-115.92	-463.7 %	-90.92	25.00	-115.92	-463.7 %
6100 Total Building Maintenance (non-posting)	1,589.72	2,833.33	-1,243.61	-43.9 %	1,589.72	2,833.33	-1,243.61	-43.9 %
7000 Grounds & Landscaping (non-posting)								
7002 Snow Removal	4,898.54	15,000.00	-10,101.46	-67.3 %	4,898.54	15,000.00	-10,101.46	-67.3 %

	Actual 01/01/24 - 01/31/24	Budget 01/24 - 01/24	\$ Change	% Change	Actual YTD 01/01/24 - 01/31/24	Budget YTD 01/24 - 01/24	\$ Change	% Change
7004 Tree/Shrub Maint.	0.00	1,250.00	-1,250.00	-100.0 %	0.00	1,250.00	-1,250.00	-100.0 %
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	275.00	0.00	275.00		275.00	0.00	275.00	
7000 Total Grounds & Landscaping (non	5,463.54	16,625.00	-11,161.46	-67.1 %	5,463.54	16,625.00	-11,161.46	-67.1 %
8000 Pool & Cabana (non-osting)								
8003 Pool Phone	170.78	208.37	-37.59	-18.0 %	170.78	208.37	-37.59	-18.0 %
8004 General Pool Maintenance	66.49	291.63	-225.14	-77.2 %	66.49	291.63	-225.14	-77.2 %
8010 Cabana Maintenance	518.00	0.00	518.00		518.00	0.00	518.00	
8000 Total Pool & Cabana (non-osting)	755.27	500.00	255.27	51.1 %	755.27	500.00	255.27	51.1 %
8300 HOA Utilities (non-posting)								
8302 Electricity	902.05	1,034.37	-132.32	-12.8 %	902.05	1,034.37	-132.32	-12.8 %
8303 Water/Sewer	9,553.73	9,714.08	-160.35	-1.7 %	9,553.73	9,714.08	-160.35	-1.7 %
8304 Trash	3,763.92	2,770.87	993.05	35.8 %	3,763.92	2,770.87	993.05	35.8 %
8305 Storm Water	8,247.45	0.00	8,247.45		8,247.45	0.00	8,247.45	
8306 Gas	54.00	148.75	-94.75	-63.7 %	54.00	148.75	-94.75	-63.7 %
8300 Total HOA Utilities (non-posting)	22,521.15	13,668.07	8,853.08	64.8 %	22,521.15	13,668.07	8,853.08	64.8 %
5140 Parking Expense	595.00	750.00	-155.00	-20.7 %	595.00	750.00	-155.00	-20.7 %
<b>TOTAL EXPENSE</b>	<b>64,773.26</b>	<b>69,433.27</b>	<b>-4,660.01</b>	<b>-6.7 %</b>	<b>64,773.26</b>	<b>69,433.27</b>	<b>-4,660.01</b>	<b>-6.7 %</b>
<b>NOI</b>	<b>-714.69</b>	<b>-5,209.94</b>	<b>4,495.25</b>	<b>86.3 %</b>	<b>-714.69</b>	<b>-5,209.94</b>	<b>4,495.25</b>	<b>86.3 %</b>
<b>NON OPERATING INCOME</b>								
9000 Reserve Income								
9001 Reserve Contribution	0.00	16,000.00	-16,000.00	-100.0 %	0.00	16,000.00	-16,000.00	-100.0 %
9000 Total Reserve Income	0.00	16,000.00	-16,000.00	-100.0 %	0.00	16,000.00	-16,000.00	-100.0 %
<b>TOTAL NON OPERATING INCOME</b>	<b>0.00</b>	<b>16,000.00</b>	<b>-16,000.00</b>	<b>-100.0 %</b>	<b>0.00</b>	<b>16,000.00</b>	<b>-16,000.00</b>	<b>-100.0 %</b>
<b>NON OPERATING EXPENSE</b>								
9200 Reserve Expenses								
9230 Cabana	1,274.48	0.00	1,274.48		1,274.48	0.00	1,274.48	
9200 Total Reserve Expenses	1,274.48	0.00	1,274.48		1,274.48	0.00	1,274.48	
<b>TOTAL NON OPERATING EXPENSE</b>	<b>1,274.48</b>	<b>0.00</b>	<b>1,274.48</b>		<b>1,274.48</b>	<b>0.00</b>	<b>1,274.48</b>	
<b>NET INCOME</b>	<b>-1,989.17</b>	<b>10,790.06</b>	<b>-12,779.23</b>	<b>-118.4 %</b>	<b>-1,989.17</b>	<b>10,790.06</b>	<b>-12,779.23</b>	<b>-118.4 %</b>

	<b>Actual</b> 01/01/24 - 01/31/24	<b>Budget</b> 01/24 - 01/24	<b>\$ Change</b>	<b>% Change</b>	<b>Actual YTD</b> 01/01/24 - 01/31/24	<b>Budget YTD</b> 01/24 - 01/24	<b>\$ Change</b>	<b>% Change</b>
<b>NET INCOME SUMMARY</b>								
Income	64,058.57	64,223.33	-164.76	-0.3 %	64,058.57	64,223.33	-164.76	-0.3 %
Expense	-64,773.26	-69,433.27	4,660.01	6.7 %	-64,773.26	-69,433.27	4,660.01	6.7 %
Other Income & Expense	0.00	0.00	0.00		0.00	0.00	0.00	
Net Operating Income	-714.69	-5,209.94	4,495.25	86.3 %	-714.69	-5,209.94	4,495.25	86.3 %
Non Operating Income	0.00	16,000.00	-16,000.00	-100.0 %	0.00	16,000.00	-16,000.00	-100.0 %
Non Operating Expense	-1,274.48	0.00	-1,274.48		-1,274.48	0.00	-1,274.48	
<b>NET INCOME</b>	<b>-1,989.17</b>	<b>10,790.06</b>	<b>-12,779.23</b>	<b>-118.4 %</b>	<b>-1,989.17</b>	<b>10,790.06</b>	<b>-12,779.23</b>	<b>-118.4 %</b>