

Budget Comparison

Property: Second Jefferson Green HOA

Comparison Periods: 10/01/21 - 10/31/21 and 01/01/21 - 10/31/21 (accrual basis)

	Actual 10/01/21 - 10/31/21	Budget 10/21 - 10/21	\$ Change	% Change	Actual YTD 01/01/21 - 10/31/21	Budget YTD 01/21 - 10/21	\$ Change	% Change
INCOME								
4100 Rental Income (non-posting)								
4105 Garage /Parking	0.00	0.00	0.00		50.00	250.00	-200.00	-80.0 %
4107 Association Dues	52,080.00	52,080.00	0.00	0.0 %	521,730.99	520,800.00	930.99	0.2 %
4110 NSF Fees	0.00	50.00	-50.00	-100.0 %	250.00	100.00	150.00	150.0 %
4111 Late Fees	253.12	187.50	65.62	35.0 %	3,441.84	1,875.00	1,566.84	83.6 %
4100 Total Rental Income (non-posting)	52,333.12	52,317.50	15.62	0.0 %	525,472.83	523,025.00	2,447.83	0.5 %
4500 Misc Income (non-posting)								
4501 Interest Income	3.75	2.92	0.83	28.4 %	31.08	29.18	1.90	6.5 %
4500 Total Misc Income (non-posting)	3.75	2.92	0.83	28.4 %	31.08	29.18	1.90	6.5 %
4650 Covenant Violaltions	0.00	0.00	0.00		150.00	0.00	150.00	
TOTAL INCOME	52,336.87	52,320.42	16.45	0.0 %	525,653.91	523,054.18	2,599.73	0.5 %
EXPENSE								
5030 Cleaning & Maintenance Expense (non-posting)								
5033 Landscaping	0.00	0.00	0.00		-50.00	0.00	-50.00	
5030 Total Cleaning & Maintenance Expense	0.00	0.00	0.00		-50.00	0.00	-50.00	
5100 Repairs & Maintenance Expense (non-posting)								
5104 Maintenance	0.00	25.00	-25.00	-100.0 %	0.00	175.00	-175.00	-100.0 %
5109 Miscellaneous Repairs Expense	0.00	0.00	0.00		4.65	0.00	4.65	
5112 Paint	0.00	0.00	0.00		0.00	100.00	-100.00	-100.0 %
5117 Maintenance Supplies	0.00	50.00	-50.00	-100.0 %	0.00	400.00	-400.00	-100.0 %
5122 Keys and Locks	-25.00	0.00	-25.00		-1,175.00	0.00	-1,175.00	
5125 Fire & Life Safety	189.79	0.00	189.79		584.26	1,000.00	-415.74	-41.6 %
5126 Common Area Exterior Repairs	0.00	0.00	0.00		75.00	25.00	50.00	200.0 %
5135 Painting Labor	0.00	0.00	0.00		-50.00	25.00	-75.00	-300.0 %
5170 Extermination	0.00	75.00	-75.00	-100.0 %	0.00	600.00	-600.00	-100.0 %
5100 Total Repairs & Maintenance Expense	164.79	150.00	14.79	9.9 %	-561.09	2,325.00	-2,886.09	-124.1 %
5350 Licenses and Fees	0.00	0.00	0.00		39.00	50.00	-11.00	-22.0 %
5400 Utilities Expense (non-posting)								
5404 Electric	0.00	0.00	0.00		-50.00	0.00	-50.00	
5400 Total Utilities Expense (non-posting)	0.00	0.00	0.00		-50.00	0.00	-50.00	
5600 Administrative (non-posting)								
5601 Supplies	0.00	10.00	-10.00	-100.0 %	0.00	100.00	-100.00	-100.0 %
5605 Postage	5.30	100.00	-94.70	-94.7 %	67.52	1,000.00	-932.48	-93.2 %
5606 HOA Management Fee	2,016.00	2,016.00	0.00	0.0 %	20,160.00	20,160.00	0.00	0.0 %

	Actual 10/01/21 - 10/31/21	Budget 10/21 - 10/21	\$ Change	% Change	Actual YTD 01/01/21 - 10/31/21	Budget YTD 01/21 - 10/21	\$ Change	% Change
5607 Copies/Printing	-0.60	125.00	-125.60	-100.5 %	78.20	1,250.00	-1,171.80	-93.7 %
5608 Administrative	125.34	175.00	-49.66	-28.4 %	1,818.92	1,750.00	68.92	3.9 %
5609 Meeting Expense	0.00	83.34	-83.34	-100.0 %	0.00	833.32	-833.32	-100.0 %
5611 HOA Legal Fees	10,615.25	250.00	10,365.25	4,146.1 %	15,329.00	2,500.00	12,829.00	513.2 %
5613 Professional Fees	0.00	0.00	0.00		500.00	0.00	500.00	
5614 Accounting	0.00	0.00	0.00		2,575.00	2,575.00	0.00	0.0 %
5617 HOA Insurance	12,013.20	9,685.40	2,327.80	24.0 %	120,132.00	96,854.00	23,278.00	24.0 %
5618 D & O Insurance	0.00	0.00	0.00		754.00	0.00	754.00	
5623 Reserve Transfer	0.00	14,950.00	-14,950.00	-100.0 %	132,700.00	149,500.00	-16,800.00	-11.2 %
5600 Total Administrative (non-posting)	24,774.49	27,394.74	-2,620.25	-9.6 %	294,114.64	276,522.32	17,592.32	6.4 %
5650 Bank Fees	0.00	20.00	-20.00	-100.0 %	166.51	180.00	-13.49	-7.5 %
5800 HOA Dues	0.00	0.00	0.00		620.00	0.00	620.00	
6100 Building Maintenance (non-posting)								
6101 Exterior Bldg Maintenance	0.00	200.00	-200.00	-100.0 %	105.30	2,000.00	-1,894.70	-94.7 %
6102 Roof/Gutter Maintenance	0.00	0.00	0.00		6,439.59	10,500.00	-4,060.41	-38.7 %
6103 Garage Doors	1,125.25	150.00	975.25	650.2 %	9,276.96	1,500.00	7,776.96	518.5 %
6104 Light Maintenance	230.76	350.00	-119.24	-34.1 %	605.76	3,500.00	-2,894.24	-82.7 %
6105 Plumbing Repairs	0.00	0.00	0.00		1,995.00	1,500.00	495.00	33.0 %
6106 Keys	83.50	9.00	74.50	827.8 %	340.76	72.00	268.76	373.3 %
6107 Signs	0.00	0.00	0.00		0.00	100.00	-100.00	-100.0 %
6110 HOA Maintenance Repairs	0.00	0.00	0.00		275.00	150.00	125.00	83.3 %
6111 Drywall Repairs	45.96	100.00	-54.04	-54.0 %	45.96	1,000.00	-954.04	-95.4 %
6100 Total Building Maintenance (non-pc)	1,485.47	809.00	676.47	83.6 %	19,084.33	20,322.00	-1,237.67	-6.1 %
7000 Grounds & Landscaping (non-posting)								
7001 Landscape Maint. Contract	4,225.00	4,312.50	-87.50	-2.0 %	29,650.00	30,187.50	-537.50	-1.8 %
7002 Snow Removal	0.00	5,000.00	-5,000.00	-100.0 %	20,953.86	35,000.00	-14,046.14	-40.1 %
7003 Irrigation Maintenance	1,882.50	1,875.00	7.50	0.4 %	9,844.00	13,125.00	-3,281.00	-25.0 %
7004 Tree.Shrub Maint.	0.00	2,500.00	-2,500.00	-100.0 %	5,348.00	10,000.00	-4,652.00	-46.5 %
7006 General Maintenance	0.00	125.00	-125.00	-100.0 %	112.50	1,250.00	-1,137.50	-91.0 %
7020 Pet Services	0.00	0.00	0.00		1,275.00	1,950.00	-675.00	-34.6 %
7030 General Grounds Misc	0.00	50.00	-50.00	-100.0 %	50.00	500.00	-450.00	-90.0 %
7000 Total Grounds & Landscaping (non)	6,107.50	13,862.50	-7,755.00	-55.9 %	67,233.36	92,012.50	-24,779.14	-26.9 %
8000 Pool & Cabana (non-osting)								
8001 Pool Contract	1,391.00	0.00	1,391.00		6,051.75	7,000.00	-948.25	-13.5 %
8002 Pool Supplies	402.48	0.00	402.48		2,361.50	6,000.00	-3,638.50	-60.6 %
8003 Pool Phone	110.88	290.00	-179.12	-61.8 %	1,111.66	2,900.00	-1,788.34	-61.7 %
8004 General Pool Maintenance	131.16	106.67	24.49	23.0 %	2,366.12	1,066.70	1,299.42	121.8 %
8010 Cabana Maintenance	238.00	0.00	238.00		1,175.26	2,000.00	-824.74	-41.2 %
8000 Total Pool & Cabana (non-osting)	2,273.52	396.67	1,876.85	473.2 %	13,066.29	18,966.70	-5,900.41	-31.1 %
8300 HOA Utilities (non-posting)								
8302 Electricity	698.21	898.75	-200.54	-22.3 %	7,245.30	8,987.50	-1,742.20	-19.4 %
8303 Water/Sewer	20,498.48	9,378.75	11,119.73	118.6 %	93,626.77	93,787.50	-160.73	-0.2 %

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8304 Trash	2,080.76	1,875.00	205.76	11.0 %	18,940.58	18,750.00	190.58	1.0 %
8306 Gas	55.29	0.00	55.29		782.16	1,000.00	-217.84	-21.8 %
8300 Total HOA Utilities (non-posting)	23,332.74	12,152.50	11,180.24	92.0 %	120,594.81	122,525.00	-1,930.19	-1.6 %
TOTAL EXPENSE	58,138.51	54,785.41	3,353.10	6.1 %	514,257.85	532,903.52	-18,645.67	-3.5 %
NOI	-5,801.64	-2,464.99	-3,336.65	-135.4 %	11,396.06	-9,849.34	21,245.40	215.7 %
NON OPERATING INCOME								
9000 Reserve Income								
9001 Reserve Contribution	0.00	14,950.00	-14,950.00	-100.0 %	132,700.00	149,500.00	-16,800.00	-11.2 %
9000 Total Reserve Income	0.00	14,950.00	-14,950.00	-100.0 %	132,700.00	149,500.00	-16,800.00	-11.2 %
TOTAL NON OPERATING INCOME	0.00	14,950.00	-14,950.00	-100.0 %	132,700.00	149,500.00	-16,800.00	-11.2 %
NON OPERATING EXPENSE								
9200 Reserve Expenses								
9202 Decks	0.00	0.00	0.00		6,157.48	10,000.00	-3,842.52	-38.4 %
9203 Water Line Repair	0.00	0.00	0.00		7,200.50	20,000.00	-12,799.50	-64.0 %
9208 Plumbing	0.00	0.00	0.00		330.00	10,000.00	-9,670.00	-96.7 %
9230 Cabana	0.00	0.00	0.00		0.00	3,500.00	-3,500.00	-100.0 %
9231 Parking Lot/Concrete	0.00	0.00	0.00		7,612.00	0.00	7,612.00	
9200 Total Reserve Expenses	0.00	0.00	0.00		21,299.98	43,500.00	-22,200.02	-51.0 %
9500 Capital Items								
9507 Rehab Painting and Drywall	0.00	0.00	0.00		-150.00	0.00	-150.00	
9510 Concrete Replacement	6,980.00	0.00	6,980.00		6,980.00	0.00	6,980.00	
9525 Exterior Painting	2,551.08	0.00	2,551.08		2,551.08	0.00	2,551.08	
9540 Capital Exterior	0.00	0.00	0.00		2,658.40	0.00	2,658.40	
9500 Total Capital Items	9,531.08	0.00	9,531.08		12,039.48	0.00	12,039.48	
TOTAL NON OPERATING EXPENSE	9,531.08	0.00	9,531.08		33,339.46	43,500.00	-10,160.54	-23.4 %
NET INCOME	-15,332.72	12,485.01	-27,817.73	-222.8 %	110,756.60	96,150.66	14,605.94	15.2 %

	Actual 10/01/21 - 10/31/21	Budget 10/21 - 10/21	\$ Change	% Change	Actual YTD 01/01/21 - 10/31/21	Budget YTD 01/21 - 10/21	\$ Change	% Change
NET INCOME SUMMARY								
Income	52,336.87	52,320.42	16.45	0.0 %	525,653.91	523,054.18	2,599.73	0.5 %
Expense	-58,138.51	-54,785.41	-3,353.10	6.1 %	-514,257.85	-532,903.52	18,645.67	3.5 %
Other Income & Expense	0.00	0.00	0.00		0.00	0.00	0.00	
Net Operating Income	-5,801.64	-2,464.99	-3,336.65	-135.4 %	11,396.06	-9,849.34	21,245.40	215.7 %
Non Operating Income	0.00	14,950.00	-14,950.00	-100.0 %	132,700.00	149,500.00	-16,800.00	-11.2 %
Non Operating Expense	-9,531.08	0.00	-9,531.08		-33,339.46	-43,500.00	10,160.54	23.4 %
NET INCOME	-15,332.72	12,485.01	-27,817.73	-222.8 %	110,756.60	96,150.66	14,605.94	15.2 %