

# Budget Comparison

Property: Second Jefferson Green HOA

Comparison Periods: 02/01/22 - 02/28/22 and 01/01/22 - 02/28/22 (accrual basis)

	Actual 02/01/22 - 02/28/22	Budget 02/22 - 02/22	\$ Change	% Change	Actual YTD 01/01/22 - 02/28/22	Budget YTD 01/22 - 02/22	\$ Change	% Change
<b>INCOME</b>								
4100 Rental Income (non-posting)								
4105 Garage /Parking	0.00	50.00	-50.00	-100.0 %	0.00	50.00	-50.00	-100.0 %
4107 Association Dues	53,760.00	53,760.00	0.00	0.0 %	107,520.00	107,520.00	0.00	0.0 %
4110 NSF Fees	50.00	0.00	50.00		100.00	50.00	50.00	100.0 %
4111 Late Fees	800.13	250.00	550.13	220.1 %	1,104.97	500.00	604.97	121.0 %
4100 Total Rental Income (non-posting)	54,610.13	54,060.00	550.13	1.0 %	108,724.97	108,120.00	604.97	0.6 %
4500 Misc Income (non-posting)								
4501 Interest Income	3.58	2.91	0.67	23.0 %	7.22	5.82	1.40	24.1 %
4500 Total Misc Income (non-posting)	3.58	2.91	0.67	23.0 %	7.22	5.82	1.40	24.1 %
<b>TOTAL INCOME</b>	<b>54,613.71</b>	<b>54,062.91</b>	<b>550.80</b>	<b>1.0 %</b>	<b>108,732.19</b>	<b>108,125.82</b>	<b>606.37</b>	<b>0.6 %</b>
<b>EXPENSE</b>								
5100 Repairs & Maintenance Expense (non-								
5112 Paint	0.00	0.00	0.00		0.00	25.00	-25.00	-100.0 %
5113 Drywall Repairs	0.00	100.00	-100.00	-100.0 %	0.00	200.00	-200.00	-100.0 %
5117 Maintenance Supplies	0.00	25.00	-25.00	-100.0 %	0.00	25.00	-25.00	-100.0 %
5122 Keys and Locks	-175.00	0.00	-175.00		-650.00	0.00	-650.00	
5100 Total Repairs & Maintenance Expense	-175.00	125.00	-300.00	-240.0 %	-650.00	250.00	-900.00	-360.0 %
5600 Administrative (non-posting)								
5605 Postage	9.01	50.00	-40.99	-82.0 %	131.90	100.00	31.90	31.9 %
5606 HOA Management Fee	2,016.00	2,016.00	0.00	0.0 %	4,032.00	4,032.00	0.00	0.0 %
5607 Copies/Printing	9.25	100.00	-90.75	-90.8 %	179.30	200.00	-20.70	-10.4 %
5608 Administrative	60.00	175.00	-115.00	-65.7 %	475.00	350.00	125.00	35.7 %
5611 HOA Legal Fees	1,852.50	166.67	1,685.83	1,011.5 %	2,112.50	333.34	1,779.16	533.7 %
5617 HOA Insurance	12,573.20	13,214.40	-641.20	-4.9 %	25,146.40	26,428.80	-1,282.40	-4.9 %
5623 Reserve Transfer	16,000.00	15,561.00	439.00	2.8 %	16,000.00	31,122.00	-15,122.00	-48.6 %
5600 Total Administrative (non-posting)	32,519.96	31,283.07	1,236.89	4.0 %	48,077.10	62,566.14	-14,489.04	-23.2 %
5650 Bank Fees	0.00	14.60	-14.60	-100.0 %	30.13	29.20	0.93	3.2 %
6100 Building Maintenance (non-posting)								
6101 Exterior Bldg Maintenance	0.00	200.00	-200.00	-100.0 %	0.00	400.00	-400.00	-100.0 %
6102 Roof/Gutter Maintenance	59.64	0.00	59.64		119.06	0.00	119.06	
6103 Garage Doors	807.72	375.00	432.72	115.4 %	807.72	750.00	57.72	7.7 %
6104 Light Maintenance	200.00	175.00	25.00	14.3 %	237.50	450.00	-212.50	-47.2 %
6105 Plumbing Repairs	200.00	250.00	-50.00	-20.0 %	455.64	500.00	-44.36	-8.9 %
6106 Keys	50.00	25.00	25.00	100.0 %	50.00	50.00	0.00	0.0 %
6100 Total Building Maintenance (non-posting)	1,317.36	1,025.00	292.36	28.5 %	1,669.92	2,150.00	-480.08	-22.3 %

	Actual 02/01/22 - 02/28/22	Budget 02/22 - 02/22	\$ Change	% Change	Actual YTD 01/01/22 - 02/28/22	Budget YTD 01/22 - 02/22	\$ Change	% Change
7000 Grounds & Landscaping (non-posting)								
7002 Snow Removal	12,872.54	3,000.00	9,872.54	329.1 %	23,713.04	8,000.00	15,713.04	196.4 %
7004 Tree.Shrub Maint.	255.00	0.00	255.00		255.00	0.00	255.00	
7006 General Maintenance	0.00	125.00	-125.00	-100.0 %	0.00	250.00	-250.00	-100.0 %
7020 Pet Services	0.00	250.00	-250.00	-100.0 %	0.00	500.00	-500.00	-100.0 %
7030 General Grounds Misc	0.00	0.00	0.00		500.00	0.00	500.00	
7000 Total Grounds & Landscaping (non)	13,127.54	3,375.00	9,752.54	289.0 %	24,468.04	8,750.00	15,718.04	179.6 %
8000 Pool & Cabana (non-osting)								
8002 Pool Supplies	2,284.45	0.00	2,284.45		2,284.45	0.00	2,284.45	
8003 Pool Phone	111.60	290.00	-178.40	-61.5 %	223.20	580.00	-356.80	-61.5 %
8004 General Pool Maintenance	65.58	106.67	-41.09	-38.5 %	131.16	210.34	-79.18	-37.6 %
8000 Total Pool & Cabana (non-osting)	2,461.63	396.67	2,064.96	520.6 %	2,638.81	790.34	1,848.47	233.9 %
8300 HOA Utilities (non-posting)								
8302 Electricity	662.81	798.92	-136.11	-17.0 %	1,304.35	1,597.84	-293.49	-18.4 %
8303 Water/Sewer	1,868.96	7,922.75	-6,053.79	-76.4 %	11,936.27	15,845.50	-3,909.23	-24.7 %
8304 Trash	2,144.12	1,958.33	185.79	9.5 %	4,288.24	3,916.66	371.58	9.5 %
8306 Gas	56.02	50.00	6.02	12.0 %	139.27	100.00	39.27	39.3 %
8300 Total HOA Utilities (non-posting)	4,731.91	10,730.00	-5,998.09	-55.9 %	17,668.13	21,460.00	-3,791.87	-17.7 %
<b>TOTAL EXPENSE</b>	<b>53,983.40</b>	<b>46,949.34</b>	<b>7,034.06</b>	<b>15.0 %</b>	<b>93,902.13</b>	<b>95,995.68</b>	<b>-2,093.55</b>	<b>-2.2 %</b>
<b>NOI</b>	<b>630.31</b>	<b>7,113.57</b>	<b>-6,483.26</b>	<b>-91.1 %</b>	<b>14,830.06</b>	<b>12,130.14</b>	<b>2,699.92</b>	<b>22.3 %</b>
<b>NON OPERATING INCOME</b>								
9000 Reserve Income								
9001 Reserve Contribution	16,000.00	15,561.00	439.00	2.8 %	16,000.00	31,122.00	-15,122.00	-48.6 %
9000 Total Reserve Income	16,000.00	15,561.00	439.00	2.8 %	16,000.00	31,122.00	-15,122.00	-48.6 %
<b>TOTAL NON OPERATING INCOME</b>	<b>16,000.00</b>	<b>15,561.00</b>	<b>439.00</b>	<b>2.8 %</b>	<b>16,000.00</b>	<b>31,122.00</b>	<b>-15,122.00</b>	<b>-48.6 %</b>
<b>NON OPERATING EXPENSE</b>								
9500 Capital Items								
9525 Exterior Painting	2,947.84	0.00	2,947.84		2,947.84	0.00	2,947.84	
9540 Capital Exterior	0.00	2,500.00	-2,500.00	-100.0 %	0.00	2,500.00	-2,500.00	-100.0 %
9500 Total Capital Items	2,947.84	2,500.00	447.84	17.9 %	2,947.84	2,500.00	447.84	17.9 %
<b>TOTAL NON OPERATING EXPENSE</b>	<b>2,947.84</b>	<b>2,500.00</b>	<b>447.84</b>	<b>17.9 %</b>	<b>2,947.84</b>	<b>2,500.00</b>	<b>447.84</b>	<b>17.9 %</b>
<b>NET INCOME</b>	<b>13,682.47</b>	<b>20,174.57</b>	<b>-6,492.10</b>	<b>-32.2 %</b>	<b>27,882.22</b>	<b>40,752.14</b>	<b>-12,869.92</b>	<b>-31.6 %</b>

	<b>Actual</b> <b>02/01/22 - 02/28/22</b>	<b>Budget</b> <b>02/22 - 02/22</b>	<b>\$ Change</b>	<b>% Change</b>	<b>Actual YTD</b> <b>01/01/22 - 02/28/22</b>	<b>Budget YTD</b> <b>01/22 - 02/22</b>	<b>\$ Change</b>	<b>% Change</b>
<b>NET INCOME SUMMARY</b>								
Income	54,613.71	54,062.91	550.80	1.0 %	108,732.19	108,125.82	606.37	0.6 %
Expense	-53,983.40	-46,949.34	-7,034.06	15.0 %	-93,902.13	-95,995.68	2,093.55	2.2 %
Other Income & Expense	0.00	0.00	0.00		0.00	0.00	0.00	
Net Operating Income	630.31	7,113.57	-6,483.26	-91.1 %	14,830.06	12,130.14	2,699.92	22.3 %
Non Operating Income	16,000.00	15,561.00	439.00	2.8 %	16,000.00	31,122.00	-15,122.00	-48.6 %
Non Operating Expense	-2,947.84	-2,500.00	-447.84	-17.9 %	-2,947.84	-2,500.00	-447.84	-17.9 %
<b>NET INCOME</b>	<b>13,682.47</b>	<b>20,174.57</b>	<b>-6,492.10</b>	<b>-32.2 %</b>	<b>27,882.22</b>	<b>40,752.14</b>	<b>-12,869.92</b>	<b>-31.6 %</b>