

Budget Comparison

Property: Second Jefferson Green HOA

Comparison Periods: 03/01/22 - 03/31/22 and 01/01/22 - 03/31/22 (accrual basis)

	Actual 03/01/22 - 03/31/22	Budget 03/22 - 03/22	\$ Change	% Change	Actual YTD 01/01/22 - 03/31/22	Budget YTD 01/22 - 03/22	\$ Change	% Change
INCOME								
4100 Rental Income (non-posting)								
4105 Garage /Parking	50.00	0.00	50.00		50.00	50.00	0.00	0.0 %
4107 Association Dues	53,760.00	53,760.00	0.00	0.0 %	161,280.00	161,280.00	0.00	0.0 %
4110 NSF Fees	50.00	0.00	50.00		150.00	50.00	100.00	200.0 %
4111 Late Fees	367.39	250.00	117.39	47.0 %	1,472.36	750.00	722.36	96.3 %
4100 Total Rental Income (non-posting)	54,227.39	54,010.00	217.39	0.4 %	162,952.36	162,130.00	822.36	0.5 %
4500 Misc Income (non-posting)								
4501 Interest Income	4.04	2.91	1.13	38.8 %	11.26	8.73	2.53	29.0 %
4500 Total Misc Income (non-posting)	4.04	2.91	1.13	38.8 %	11.26	8.73	2.53	29.0 %
TOTAL INCOME	54,231.43	54,012.91	218.52	0.4 %	162,963.62	162,138.73	824.89	0.5 %
EXPENSE								
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	300.00	-300.00	-100.0 %
5117 Maintenance Supplies	0.00	25.00	-25.00	-100.0 %	0.00	50.00	-50.00	-100.0 %
5122 Keys and Locks	-50.00	0.00	-50.00		-700.00	0.00	-700.00	
5100 Total Repairs & Maintenance Expe	-50.00	125.00	-175.00	-140.0 %	-700.00	375.00	-1,075.00	-286.7 %
5600 Administrative (non-posting)								
5605 Postage	5.83	50.00	-44.17	-88.3 %	137.73	150.00	-12.27	-8.2 %
5606 HOA Management Fee	2,016.00	2,016.00	0.00	0.0 %	6,048.00	6,048.00	0.00	0.0 %
5607 Copies/Printing	0.00	100.00	-100.00	-100.0 %	179.30	300.00	-120.70	-40.2 %
5608 Administrative	50.00	175.00	-125.00	-71.4 %	525.00	525.00	0.00	0.0 %
5611 HOA Legal Fees	11,770.54	166.67	11,603.87	6,962.2 %	13,883.04	500.01	13,383.03	2,676.6 %
5617 HOA Insurance	12,573.20	13,214.40	-641.20	-4.9 %	37,719.60	39,643.20	-1,923.60	-4.9 %
5623 Reserve Transfer	0.00	15,561.00	-15,561.00	-100.0 %	16,000.00	46,683.00	-30,683.00	-65.7 %
5600 Total Administrative (non-posting)	26,415.57	31,283.07	-4,867.50	-15.6 %	74,492.67	93,849.21	-19,356.54	-20.6 %
5650 Bank Fees	12.00	14.58	-2.58	-17.7 %	42.13	43.78	-1.65	-3.8 %
6100 Building Maintenance (non-posting)								
6101 Exterior Bldg Maintenance	0.00	200.00	-200.00	-100.0 %	0.00	600.00	-600.00	-100.0 %
6102 Roof/Gutter Maintenance	50.00	1,500.00	-1,450.00	-96.7 %	169.06	1,500.00	-1,330.94	-88.7 %
6103 Garage Doors	300.00	375.00	-75.00	-20.0 %	1,107.72	1,125.00	-17.28	-1.5 %
6104 Light Maintenance	50.00	175.00	-125.00	-71.4 %	287.50	625.00	-337.50	-54.0 %
6105 Plumbing Repairs	0.00	250.00	-250.00	-100.0 %	455.64	750.00	-294.36	-39.2 %
6106 Keys	0.00	25.00	-25.00	-100.0 %	50.00	75.00	-25.00	-33.3 %
6100 Total Building Maintenance (non-pc	400.00	2,525.00	-2,125.00	-84.2 %	2,069.92	4,675.00	-2,605.08	-55.7 %

	Actual 03/01/22 - 03/31/22	Budget 03/22 - 03/22	\$ Change	% Change	Actual YTD 01/01/22 - 03/31/22	Budget YTD 01/22 - 03/22	\$ Change	% Change
7000 Grounds & Landscaping (non-posting)								
7001 Landscape Maint. Contract	980.00	0.00	980.00		980.00	0.00	980.00	
7002 Snow Removal	5,359.00	11,500.00	-6,141.00	-53.4 %	29,072.04	19,500.00	9,572.04	49.1 %
7004 Tree.Shrub Maint.	475.00	0.00	475.00		730.00	0.00	730.00	
7006 General Maintenance	400.00	125.00	275.00	220.0 %	400.00	375.00	25.00	6.7 %
7020 Pet Services	0.00	250.00	-250.00	-100.0 %	0.00	750.00	-750.00	-100.0 %
7030 General Grounds Misc	0.00	50.00	-50.00	-100.0 %	500.00	50.00	450.00	900.0 %
7000 Total Grounds & Landscaping (non	7,214.00	11,925.00	-4,711.00	-39.5 %	31,682.04	20,675.00	11,007.04	53.2 %
8000 Pool & Cabana (non-osting)								
8002 Pool Supplies	0.00	0.00	0.00		2,284.45	0.00	2,284.45	
8003 Pool Phone	111.60	290.00	-178.40	-61.5 %	334.80	870.00	-535.20	-61.5 %
8004 General Pool Maintenance	65.58	106.67	-41.09	-38.5 %	196.74	317.01	-120.27	-37.9 %
8000 Total Pool & Cabana (non-osting)	177.18	396.67	-219.49	-55.3 %	2,815.99	1,187.01	1,628.98	137.2 %
8300 HOA Utilities (non-posting)								
8302 Electricity	660.55	798.92	-138.37	-17.3 %	1,964.90	2,396.76	-431.86	-18.0 %
8303 Water/Sewer	1,923.90	7,922.75	-5,998.85	-75.7 %	13,860.17	23,768.25	-9,908.08	-41.7 %
8304 Trash	2,144.12	1,958.33	185.79	9.5 %	6,432.36	5,874.99	557.37	9.5 %
8306 Gas	59.43	50.00	9.43	18.9 %	198.70	150.00	48.70	32.5 %
8300 Total HOA Utilities (non-posting)	4,788.00	10,730.00	-5,942.00	-55.4 %	22,456.13	32,190.00	-9,733.87	-30.2 %
TOTAL EXPENSE	38,956.75	56,999.32	-18,042.57	-31.7 %	132,858.88	152,995.00	-20,136.12	-13.2 %
NOI	15,274.68	-2,986.41	18,261.09	611.5 %	30,104.74	9,143.73	20,961.01	229.2 %
NON OPERATING INCOME								
9000 Reserve Income								
9001 Reserve Contribution	0.00	15,561.00	-15,561.00	-100.0 %	16,000.00	46,683.00	-30,683.00	-65.7 %
9000 Total Reserve Income	0.00	15,561.00	-15,561.00	-100.0 %	16,000.00	46,683.00	-30,683.00	-65.7 %
TOTAL NON OPERATING INCOME	0.00	15,561.00	-15,561.00	-100.0 %	16,000.00	46,683.00	-30,683.00	-65.7 %
NON OPERATING EXPENSE								
9500 Capital Items								
9510 Concrete Replacement	0.00	2,500.00	-2,500.00	-100.0 %	0.00	2,500.00	-2,500.00	-100.0 %
9525 Exterior Painting	0.00	0.00	0.00		2,947.84	0.00	2,947.84	
9540 Capital Exterior	0.00	0.00	0.00		0.00	2,500.00	-2,500.00	-100.0 %
9500 Total Capital Items	0.00	2,500.00	-2,500.00	-100.0 %	2,947.84	5,000.00	-2,052.16	-41.0 %
TOTAL NON OPERATING EXPENSE	0.00	2,500.00	-2,500.00	-100.0 %	2,947.84	5,000.00	-2,052.16	-41.0 %
NET INCOME	15,274.68	10,074.59	5,200.09	51.6 %	43,156.90	50,826.73	-7,669.83	-15.1 %

	Actual 03/01/22 - 03/31/22	Budget 03/22 - 03/22	\$ Change	% Change	Actual YTD 01/01/22 - 03/31/22	Budget YTD 01/22 - 03/22	\$ Change	% Change
NET INCOME SUMMARY								
Income	54,231.43	54,012.91	218.52	0.4 %	162,963.62	162,138.73	824.89	0.5 %
Expense	-38,956.75	-56,999.32	18,042.57	31.7 %	-132,858.88	-152,995.00	20,136.12	13.2 %
Other Income & Expense	0.00	0.00	0.00		0.00	0.00	0.00	
Net Operating Income	15,274.68	-2,986.41	18,261.09	611.5 %	30,104.74	9,143.73	20,961.01	229.2 %
Non Operating Income	0.00	15,561.00	-15,561.00	-100.0 %	16,000.00	46,683.00	-30,683.00	-65.7 %
Non Operating Expense	0.00	-2,500.00	2,500.00	100.0 %	-2,947.84	-5,000.00	2,052.16	41.0 %
NET INCOME	15,274.68	10,074.59	5,200.09	51.6 %	43,156.90	50,826.73	-7,669.83	-15.1 %