

Budget Comparison

Property: Second Jefferson Green HOA

Comparison Periods: 04/01/22 - 04/30/22 and 01/01/22 - 04/30/22 (accrual basis)

	Actual 04/01/22 - 04/30/22	Budget 04/22 - 04/22	\$ Change	% Change	Actual YTD 01/01/22 - 04/30/22	Budget YTD 01/22 - 04/22	\$ Change	% Change
INCOME								
4100 Rental Income (non-posting)								
4105 Garage /Parking	0.00	50.00	-50.00	-100.0 %	50.00	100.00	-50.00	-50.0 %
4107 Association Dues	53,760.00	53,760.00	0.00	0.0 %	215,040.00	215,040.00	0.00	0.0 %
4110 NSF Fees	0.00	50.00	-50.00	-100.0 %	150.00	100.00	50.00	50.0 %
4111 Late Fees	546.87	250.00	296.87	118.7 %	2,019.23	1,000.00	1,019.23	101.9 %
4100 Total Rental Income (non-posting)	54,306.87	54,110.00	196.87	0.4 %	217,259.23	216,240.00	1,019.23	0.5 %
4500 Misc Income (non-posting)								
4501 Interest Income	4.14	2.91	1.23	42.3 %	15.40	11.64	3.76	32.3 %
4500 Total Misc Income (non-posting)	4.14	2.91	1.23	42.3 %	15.40	11.64	3.76	32.3 %
TOTAL INCOME	54,311.01	54,112.91	198.10	0.4 %	217,274.63	216,251.64	1,022.99	0.5 %
EXPENSE								
5100 Repairs & Maintenance Expense (non-								
5112 Paint	0.00	25.00	-25.00	-100.0 %	0.00	50.00	-50.00	-100.0 %
5113 Drywall Repairs	0.00	100.00	-100.00	-100.0 %	0.00	400.00	-400.00	-100.0 %
5117 Maintenance Supplies	0.00	25.00	-25.00	-100.0 %	0.00	75.00	-75.00	-100.0 %
5122 Keys and Locks	0.00	0.00	0.00		-700.00	0.00	-700.00	
5100 Total Repairs & Maintenance Expe	0.00	150.00	-150.00	-100.0 %	-700.00	525.00	-1,225.00	-233.3 %
5600 Administrative (non-posting)								
5605 Postage	5.30	50.00	-44.70	-89.4 %	143.03	200.00	-56.97	-28.5 %
5606 HOA Management Fee	2,016.00	2,016.00	0.00	0.0 %	8,064.00	8,064.00	0.00	0.0 %
5607 Copies/Printing	0.00	100.00	-100.00	-100.0 %	179.30	400.00	-220.70	-55.2 %
5608 Administrative	50.00	175.00	-125.00	-71.4 %	575.00	700.00	-125.00	-17.9 %
5611 HOA Legal Fees	1,255.50	166.67	1,088.83	653.3 %	15,138.54	666.68	14,471.86	2,170.7 %
5617 HOA Insurance	12,573.20	13,214.40	-641.20	-4.9 %	50,292.80	52,857.60	-2,564.80	-4.9 %
5623 Reserve Transfer	18,000.00	15,561.00	2,439.00	15.7 %	34,000.00	62,244.00	-28,244.00	-45.4 %
5600 Total Administrative (non-posting)	33,900.00	31,283.07	2,616.93	8.4 %	108,392.67	125,132.28	-16,739.61	-13.4 %
5650 Bank Fees	0.00	14.58	-14.58	-100.0 %	42.13	58.36	-16.23	-27.8 %
6100 Building Maintenance (non-posting)								
6101 Exterior Bldg Maintenance	0.00	200.00	-200.00	-100.0 %	0.00	800.00	-800.00	-100.0 %
6102 Roof/Gutter Maintenance	75.00	0.00	75.00		244.06	1,500.00	-1,255.94	-83.7 %
6103 Garage Doors	0.00	375.00	-375.00	-100.0 %	1,107.72	1,500.00	-392.28	-26.2 %
6104 Light Maintenance	299.06	275.00	24.06	8.7 %	586.56	900.00	-313.44	-34.8 %
6105 Plumbing Repairs	37.50	250.00	-212.50	-85.0 %	493.14	1,000.00	-506.86	-50.7 %
6106 Keys	0.00	25.00	-25.00	-100.0 %	50.00	100.00	-50.00	-50.0 %
6107 Signs	62.50	0.00	62.50		62.50	0.00	62.50	

	Actual 04/01/22 - 04/30/22	Budget 04/22 - 04/22	\$ Change	% Change	Actual YTD 01/01/22 - 04/30/22	Budget YTD 01/22 - 04/22	\$ Change	% Change
6100 Total Building Maintenance (non-pc)	474.06	1,125.00	-650.94	-57.9 %	2,543.98	5,800.00	-3,256.02	-56.1 %
7000 Grounds & Landscaping (non-posting)								
7001 Landscape Maint. Contract	0.00	4,312.50	-4,312.50	-100.0 %	0.00	4,312.50	-4,312.50	-100.0 %
7002 Snow Removal	0.00	5,500.00	-5,500.00	-100.0 %	29,072.04	25,000.00	4,072.04	16.3 %
7003 Irrigation Maintenance	0.00	1,875.00	-1,875.00	-100.0 %	0.00	1,875.00	-1,875.00	-100.0 %
7004 Tree.Shrub Maint.	0.00	5,000.00	-5,000.00	-100.0 %	1,710.00	5,000.00	-3,290.00	-65.8 %
7006 General Maintenance	0.00	125.00	-125.00	-100.0 %	400.00	500.00	-100.00	-20.0 %
7020 Pet Services	0.00	125.00	-125.00	-100.0 %	0.00	875.00	-875.00	-100.0 %
7030 General Grounds Misc	0.00	50.00	-50.00	-100.0 %	500.00	100.00	400.00	400.0 %
7000 Total Grounds & Landscaping (non)	0.00	16,987.50	-16,987.50	-100.0 %	31,682.04	37,662.50	-5,980.46	-15.9 %
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	111.47	290.00	-178.53	-61.6 %	446.27	1,160.00	-713.73	-61.5 %
8004 General Pool Maintenance	65.58	106.67	-41.09	-38.5 %	262.32	423.68	-161.36	-38.1 %
8000 Total Pool & Cabana (non-osting)	177.05	396.67	-219.62	-55.4 %	2,993.04	1,583.68	1,409.36	89.0 %
8300 HOA Utilities (non-posting)								
8302 Electricity	642.58	798.92	-156.34	-19.6 %	2,607.48	3,195.68	-588.20	-18.4 %
8303 Water/Sewer	9,471.21	7,922.75	1,548.46	19.5 %	23,331.38	31,691.00	-8,359.62	-26.4 %
8304 Trash	2,144.12	1,958.33	185.79	9.5 %	8,576.48	7,833.32	743.16	9.5 %
8306 Gas	63.10	50.00	13.10	26.2 %	261.80	200.00	61.80	30.9 %
8300 Total HOA Utilities (non-posting)	12,321.01	10,730.00	1,591.01	14.8 %	34,777.14	42,920.00	-8,142.86	-19.0 %
TOTAL EXPENSE	46,872.12	60,686.82	-13,814.70	-22.8 %	179,731.00	213,681.82	-33,950.82	-15.9 %
NOI	7,438.89	-6,573.91	14,012.80	213.2 %	37,543.63	2,569.82	34,973.81	1,360.9 %
NON OPERATING INCOME								
9000 Reserve Income								
9001 Reserve Contribution	18,000.00	15,561.00	2,439.00	15.7 %	34,000.00	62,244.00	-28,244.00	-45.4 %
9000 Total Reserve Income	18,000.00	15,561.00	2,439.00	15.7 %	34,000.00	62,244.00	-28,244.00	-45.4 %
TOTAL NON OPERATING INCOME	18,000.00	15,561.00	2,439.00	15.7 %	34,000.00	62,244.00	-28,244.00	-45.4 %
NON OPERATING EXPENSE								
9200 Reserve Expenses								
9230 Cabana	0.00	3,500.00	-3,500.00	-100.0 %	0.00	3,500.00	-3,500.00	-100.0 %
9200 Total Reserve Expenses	0.00	3,500.00	-3,500.00	-100.0 %	0.00	3,500.00	-3,500.00	-100.0 %
9500 Capital Items								
9510 Concrete Replacement	0.00	0.00	0.00		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	0.00	0.00		2,947.84	5,000.00	-2,052.16	-41.0 %

	Actual 04/01/22 - 04/30/22	Budget 04/22 - 04/22	\$ Change	% Change	Actual YTD 01/01/22 - 04/30/22	Budget YTD 01/22 - 04/22	\$ Change	% Change
TOTAL NON OPERATING EXPENSE	0.00	3,500.00	-3,500.00	-100.0 %	2,947.84	8,500.00	-5,552.16	-65.3 %
NET INCOME	25,438.89	5,487.09	19,951.80	363.6 %	68,595.79	56,313.82	12,281.97	21.8 %
NET INCOME SUMMARY								
Income	54,311.01	54,112.91	198.10	0.4 %	217,274.63	216,251.64	1,022.99	0.5 %
Expense	-46,872.12	-60,686.82	13,814.70	22.8 %	-179,731.00	-213,681.82	33,950.82	15.9 %
Other Income & Expense	0.00	0.00	0.00		0.00	0.00	0.00	
Net Operating Income	7,438.89	-6,573.91	14,012.80	213.2 %	37,543.63	2,569.82	34,973.81	1,360.9 %
Non Operating Income	18,000.00	15,561.00	2,439.00	15.7 %	34,000.00	62,244.00	-28,244.00	-45.4 %
Non Operating Expense	0.00	-3,500.00	3,500.00	100.0 %	-2,947.84	-8,500.00	5,552.16	65.3 %
NET INCOME	25,438.89	5,487.09	19,951.80	363.6 %	68,595.79	56,313.82	12,281.97	21.8 %