

Budget Comparison

Property: Second Jefferson Green HOA

Comparison Periods: 05/01/22 - 05/31/22 and 01/01/22 - 05/31/22 (accrual basis)

	Actual 05/01/22 - 05/31/22	Budget 05/22 - 05/22	\$ Change	% Change	Actual YTD 01/01/22 - 05/31/22	Budget YTD 01/22 - 05/22	\$ Change	% Change
INCOME								
4100 Rental Income (non-posting)								
4105 Garage /Parking	0.00	0.00	0.00		50.00	100.00	-50.00	-50.0 %
4107 Association Dues	53,760.00	53,760.00	0.00	0.0 %	268,800.00	268,800.00	0.00	0.0 %
4110 NSF Fees	0.00	0.00	0.00		150.00	100.00	50.00	50.0 %
4111 Late Fees	391.09	250.00	141.09	56.4 %	2,410.32	1,250.00	1,160.32	92.8 %
4100 Total Rental Income (non-posting)	54,151.09	54,010.00	141.09	0.3 %	271,410.32	270,250.00	1,160.32	0.4 %
4300 Maintenance Income (non-posting)								
4304 Damages	412.50	0.00	412.50		412.50	0.00	412.50	
4300 Total Maintenance Income (non-po)	412.50	0.00	412.50		412.50	0.00	412.50	
4500 Misc Income (non-posting)								
4501 Interest Income	4.13	2.91	1.22	41.9 %	19.53	14.55	4.98	34.2 %
4500 Total Misc Income (non-posting)	4.13	2.91	1.22	41.9 %	19.53	14.55	4.98	34.2 %
TOTAL INCOME	54,567.72	54,012.91	554.81	1.0 %	271,842.35	270,264.55	1,577.80	0.6 %
EXPENSE								
5100 Repairs & Maintenance Expense (non-								
5112 Paint	0.00	0.00	0.00		0.00	50.00	-50.00	-100.0 %
5113 Drywall Repairs	0.00	100.00	-100.00	-100.0 %	0.00	500.00	-500.00	-100.0 %
5117 Maintenance Supplies	0.00	25.00	-25.00	-100.0 %	0.00	100.00	-100.00	-100.0 %
5122 Keys and Locks	-350.00	0.00	-350.00		-1,050.00	0.00	-1,050.00	
5100 Total Repairs & Maintenance Expe	-350.00	125.00	-475.00	-380.0 %	-1,050.00	650.00	-1,700.00	-261.5 %
5600 Administrative (non-posting)								
5605 Postage	3.71	50.00	-46.29	-92.6 %	146.74	250.00	-103.26	-41.3 %
5606 HOA Management Fee	2,016.00	2,016.00	0.00	0.0 %	10,080.00	10,080.00	0.00	0.0 %
5607 Copies/Printing	34.00	100.00	-66.00	-66.0 %	213.30	500.00	-286.70	-57.3 %
5608 Administrative	387.50	175.00	212.50	121.4 %	962.50	875.00	87.50	10.0 %
5611 HOA Legal Fees	2,614.45	166.67	2,447.78	1,468.6 %	17,752.99	833.35	16,919.64	2,030.3 %
5614 Accounting	2,575.00	2,575.00	0.00	0.0 %	2,575.00	2,575.00	0.00	0.0 %
5617 HOA Insurance	12,573.20	13,214.40	-641.20	-4.9 %	58,227.00	66,072.00	-7,845.00	-11.9 %
5618 D & O Insurance	0.00	0.00	0.00		-599.00	0.00	-599.00	
5623 Reserve Transfer	16,000.00	15,561.00	439.00	2.8 %	50,000.00	77,805.00	-27,805.00	-35.7 %
5600 Total Administrative (non-posting)	36,203.86	33,858.07	2,345.79	6.9 %	139,358.53	158,990.35	-19,631.82	-12.3 %
5650 Bank Fees	0.00	14.58	-14.58	-100.0 %	42.13	72.94	-30.81	-42.2 %
6100 Building Maintenance (non-posting)								
6101 Exterior Bldg Maintenance	0.00	200.00	-200.00	-100.0 %	0.00	1,000.00	-1,000.00	-100.0 %

	Actual 05/01/22 - 05/31/22	Budget 05/22 - 05/22	\$ Change	% Change	Actual YTD 01/01/22 - 05/31/22	Budget YTD 01/22 - 05/22	\$ Change	% Change
6102 Roof/Gutter Maintenance	481.44	0.00	481.44		725.50	1,500.00	-774.50	-51.6 %
6103 Garage Doors	0.00	375.00	-375.00	-100.0 %	1,107.72	1,875.00	-767.28	-40.9 %
6104 Light Maintenance	0.00	175.00	-175.00	-100.0 %	586.56	1,075.00	-488.44	-45.4 %
6105 Plumbing Repairs	375.00	250.00	125.00	50.0 %	868.14	1,250.00	-381.86	-30.5 %
6106 Keys	50.00	25.00	25.00	100.0 %	100.00	125.00	-25.00	-20.0 %
6107 Signs	0.00	0.00	0.00		62.50	0.00	62.50	
6110 HOA Maintenance Repairs	0.00	100.00	-100.00	-100.0 %	0.00	100.00	-100.00	-100.0 %
6100 Total Building Maintenance (non-pc)	906.44	1,125.00	-218.56	-19.4 %	3,450.42	6,925.00	-3,474.58	-50.2 %
7000 Grounds & Landscaping (non-posting)								
7001 Landscape Maint. Contract	4,725.00	4,312.50	412.50	9.6 %	8,470.00	8,625.00	-155.00	-1.8 %
7002 Snow Removal	0.00	0.00	0.00		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	3,750.00	-3,750.00	-100.0 %
7004 Tree.Shrub Maint.	2,585.00	0.00	2,585.00		3,820.00	5,000.00	-1,180.00	-23.6 %
7006 General Maintenance	0.00	125.00	-125.00	-100.0 %	400.00	625.00	-225.00	-36.0 %
7020 Pet Services	0.00	125.00	-125.00	-100.0 %	0.00	1,000.00	-1,000.00	-100.0 %
7030 General Grounds Misc	0.00	50.00	-50.00	-100.0 %	500.00	150.00	350.00	233.3 %
7000 Total Grounds & Landscaping (non)	7,310.00	6,487.50	822.50	12.7 %	42,262.04	44,150.00	-1,887.96	-4.3 %
8000 Pool & Cabana (non-osting)								
8001 Pool Contract	0.00	1,400.00	-1,400.00	-100.0 %	0.00	1,400.00	-1,400.00	-100.0 %
8002 Pool Supplies	-50.00	1,500.00	-1,550.00	-103.3 %	2,234.45	1,500.00	734.45	49.0 %
8003 Pool Phone	162.20	290.00	-127.80	-44.1 %	608.47	1,450.00	-841.53	-58.0 %
8004 General Pool Maintenance	140.58	406.67	-266.09	-65.4 %	402.90	830.35	-427.45	-51.5 %
8010 Cabana Maintenance	618.25	1,000.00	-381.75	-38.2 %	618.25	1,000.00	-381.75	-38.2 %
8000 Total Pool & Cabana (non-osting)	871.03	4,596.67	-3,725.64	-81.1 %	3,864.07	6,180.35	-2,316.28	-37.5 %
8300 HOA Utilities (non-posting)								
8302 Electricity	647.70	798.92	-151.22	-18.9 %	3,255.18	3,994.60	-739.42	-18.5 %
8303 Water/Sewer	1,837.47	7,922.75	-6,085.28	-76.8 %	23,380.85	39,613.75	-16,232.90	-41.0 %
8304 Trash	2,144.12	1,958.33	185.79	9.5 %	10,720.60	9,791.65	928.95	9.5 %
8306 Gas	63.16	50.00	13.16	26.3 %	324.96	250.00	74.96	30.0 %
8300 Total HOA Utilities (non-posting)	4,692.45	10,730.00	-6,037.55	-56.3 %	37,681.59	53,650.00	-15,968.41	-29.8 %
TOTAL EXPENSE	49,633.78	56,936.82	-7,303.04	-12.8 %	225,608.78	270,618.64	-45,009.86	-16.6 %
NOI	4,933.94	-2,923.91	7,857.85	268.7 %	46,233.57	-354.09	46,587.66	13,157.0 %
NON OPERATING INCOME								
9000 Reserve Income								
9001 Reserve Contribution	16,000.00	15,561.00	439.00	2.8 %	50,000.00	77,805.00	-27,805.00	-35.7 %
9000 Total Reserve Income	16,000.00	15,561.00	439.00	2.8 %	50,000.00	77,805.00	-27,805.00	-35.7 %
TOTAL NON OPERATING INCOME	16,000.00	15,561.00	439.00	2.8 %	50,000.00	77,805.00	-27,805.00	-35.7 %
NON OPERATING EXPENSE								

	Actual 05/01/22 - 05/31/22	Budget 05/22 - 05/22	\$ Change	% Change	Actual YTD 01/01/22 - 05/31/22	Budget YTD 01/22 - 05/22	\$ Change	% Change
9200 Reserve Expenses								
9203 Water Line Repair	0.00	10,000.00	-10,000.00	-100.0 %	0.00	10,000.00	-10,000.00	-100.0 %
9208 Plumbing	0.00	5,000.00	-5,000.00	-100.0 %	0.00	5,000.00	-5,000.00	-100.0 %
9230 Cabana	0.00	0.00	0.00		0.00	3,500.00	-3,500.00	-100.0 %
9200 Total Reserve Expenses	0.00	15,000.00	-15,000.00	-100.0 %	0.00	18,500.00	-18,500.00	-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 %
TOTAL NON OPERATING EXPENSE	0.00	15,000.00	-15,000.00	-100.0 %	2,947.84	23,500.00	-20,552.16	-87.5 %
NET INCOME	20,933.94	-2,362.91	23,296.85	985.9 %	93,285.73	53,950.91	39,334.82	72.9 %
NET INCOME SUMMARY								
Income	54,567.72	54,012.91	554.81	1.0 %	271,842.35	270,264.55	1,577.80	0.6 %
Expense	-49,633.78	-56,936.82	7,303.04	12.8 %	-225,608.78	-270,618.64	45,009.86	16.6 %
Other Income & Expense	0.00	0.00	0.00		0.00	0.00	0.00	
Net Operating Income	4,933.94	-2,923.91	7,857.85	268.7 %	46,233.57	-354.09	46,587.66	13,157.0 %
Non Operating Income	16,000.00	15,561.00	439.00	2.8 %	50,000.00	77,805.00	-27,805.00	-35.7 %
Non Operating Expense	0.00	-15,000.00	15,000.00	100.0 %	-2,947.84	-23,500.00	20,552.16	87.5 %
NET INCOME	20,933.94	-2,362.91	23,296.85	985.9 %	93,285.73	53,950.91	39,334.82	72.9 %