

Budget Comparison

Property: Second Jefferson Green HOA

Comparison Periods: 06/01/22 - 06/30/22 and 01/01/22 - 06/30/22 (accrual basis)

	Actual 06/01/22 - 06/30/22	Budget 06/22 - 06/22	\$ Change	% Change	Actual YTD 01/01/22 - 06/30/22	Budget YTD 01/22 - 06/22	\$ Change	% Change
INCOME								
4100 Rental Income (non-posting)								
4105 Garage /Parking	0.00	50.00	-50.00	-100.0 %	50.00	150.00	-100.00	-66.7 %
4107 Association Dues	54,268.00	53,760.00	508.00	0.9 %	323,068.00	322,560.00	508.00	0.2 %
4108 HOA Reserve Dues	320.00	0.00	320.00		320.00	0.00	320.00	
4110 NSF Fees	0.00	0.00	0.00		150.00	100.00	50.00	50.0 %
4111 Late Fees	323.22	250.00	73.22	29.3 %	2,733.54	1,500.00	1,233.54	82.2 %
4100 Total Rental Income (non-posting)	54,911.22	54,060.00	851.22	1.6 %	326,321.54	324,310.00	2,011.54	0.6 %
4300 Maintenance Income (non-posting)								
4304 Damages	0.00	0.00	0.00		412.50	0.00	412.50	
4300 Total Maintenance Income (non-po	0.00	0.00	0.00		412.50	0.00	412.50	
4500 Misc Income (non-posting)								
4501 Interest Income	4.28	2.91	1.37	47.1 %	23.81	17.46	6.35	36.4 %
4502 Home Sales	-350.00	0.00	-350.00		-350.00	0.00	-350.00	
4500 Total Misc Income (non-posting)	-345.72	2.91	-348.63	-11,980.4 %	-326.19	17.46	-343.65	-1,968.2 %
TOTAL INCOME	54,565.50	54,062.91	502.59	0.9 %	326,407.85	324,327.46	2,080.39	0.6 %
EXPENSE								
5060 Legal and Other Professional Fees (nc								
5062 Legal Fees	-529.19	0.00	-529.19		-529.19	0.00	-529.19	
5060 Total Legal and Other Professional	-529.19	0.00	-529.19		-529.19	0.00	-529.19	
5100 Repairs & Maintenance Expense (non-								
5108 Plumbing								
51081000 Sewer Drain Clean Out	435.00	0.00	435.00		435.00	0.00	435.00	
5108 Total Plumbing	435.00	0.00	435.00		435.00	0.00	435.00	
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	600.00	-600.00	-100.0 %
5117 Maintenance Supplies	0.00	25.00	-25.00	-100.0 %	0.00	125.00	-125.00	-100.0 %
5122 Keys and Locks	-175.00	0.00	-175.00		-1,225.00	0.00	-1,225.00	
5125 Fire & Life Safety	240.00	500.00	-260.00	-52.0 %	240.00	500.00	-260.00	-52.0 %
5126 Common Area Exterior Repairs	1,862.80	25.00	1,837.80	7,351.2 %	1,862.80	25.00	1,837.80	7,351.2 %
5100 Total Repairs & Maintenance Expe	2,362.80	650.00	1,712.80	263.5 %	1,312.80	1,300.00	12.80	1.0 %
5600 Administrative (non-posting)								
5601 Supplies	0.00	25.00	-25.00	-100.0 %	0.00	25.00	-25.00	-100.0 %
5605 Postage	5.83	50.00	-44.17	-88.3 %	152.57	300.00	-147.43	-49.1 %
5606 HOA Management Fee	2,016.00	2,016.00	0.00	0.0 %	12,096.00	12,096.00	0.00	0.0 %

	Actual 06/01/22 - 06/30/22	Budget 06/22 - 06/22	\$ Change	% Change	Actual YTD 01/01/22 - 06/30/22	Budget YTD 01/22 - 06/22	\$ Change	% Change
5607 Copies/Printing	0.00	100.00	-100.00	-100.0 %	213.30	600.00	-386.70	-64.4 %
5608 Administrative	-287.50	175.00	-462.50	-264.3 %	675.00	1,050.00	-375.00	-35.7 %
5611 HOA Legal Fees	777.70	166.67	611.03	366.6 %	18,530.69	1,000.02	17,530.67	1,753.0 %
5614 Accounting	0.00	0.00	0.00		2,575.00	2,575.00	0.00	0.0 %
5617 HOA Insurance	12,573.20	13,214.40	-641.20	-4.9 %	70,800.20	79,286.40	-8,486.20	-10.7 %
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 %	66,000.00	93,366.00	-27,366.00	-29.3 %
5600 Total Administrative (non-posting)	31,085.23	31,308.07	-222.84	-0.7 %	170,443.76	190,298.42	-19,854.66	-10.4 %
5650 Bank Fees	0.00	14.58	-14.58	-100.0 %	42.13	87.52	-45.39	-51.9 %
5800 HOA Dues	510.95	0.00	510.95		510.95	0.00	510.95	
6100 Building Maintenance (non-posting)								
6101 Exterior Bldg Maintenance	0.00	200.00	-200.00	-100.0 %	0.00	1,200.00	-1,200.00	-100.0 %
6102 Roof/Gutter Maintenance	1,321.44	1,500.00	-178.56	-11.9 %	2,046.94	3,000.00	-953.06	-31.8 %
6103 Garage Doors	0.00	375.00	-375.00	-100.0 %	1,107.72	2,250.00	-1,142.28	-50.8 %
6104 Light Maintenance	100.00	175.00	-75.00	-42.9 %	686.56	1,250.00	-563.44	-45.1 %
6105 Plumbing Repairs	137.50	250.00	-112.50	-45.0 %	1,005.64	1,500.00	-494.36	-33.0 %
6106 Keys	4.25	25.00	-20.75	-83.0 %	104.25	150.00	-45.75	-30.5 %
6107 Signs	0.00	100.00	-100.00	-100.0 %	62.50	100.00	-37.50	-37.5 %
6110 HOA Maintenance Repairs	0.00	0.00	0.00		0.00	100.00	-100.00	-100.0 %
6100 Total Building Maintenance (non-pc)	1,563.19	2,625.00	-1,061.81	-40.4 %	5,013.61	9,550.00	-4,536.39	-47.5 %
7000 Grounds & Landscaping (non-posting)								
7001 Landscape Maint. Contract	4,725.00	4,312.50	412.50	9.6 %	13,195.00	12,937.50	257.50	2.0 %
7002 Snow Removal	0.00	0.00	0.00		29,072.04	25,000.00	4,072.04	16.3 %
7003 Irrigation Maintenance	4,680.00	1,875.00	2,805.00	149.6 %	4,680.00	5,625.00	-945.00	-16.8 %
7004 Tree.Shrub Maint.	425.00	0.00	425.00		4,245.00	5,000.00	-755.00	-15.1 %
7006 General Maintenance	125.00	125.00	0.00	0.0 %	525.00	750.00	-225.00	-30.0 %
7020 Pet Services	0.00	125.00	-125.00	-100.0 %	0.00	1,125.00	-1,125.00	-100.0 %
7030 General Grounds Misc	0.00	50.00	-50.00	-100.0 %	500.00	200.00	300.00	150.0 %
7000 Total Grounds & Landscaping (non)	9,955.00	6,487.50	3,467.50	53.4 %	52,217.04	50,637.50	1,579.54	3.1 %
8000 Pool & Cabana (non-osting)								
8001 Pool Contract	0.00	1,400.00	-1,400.00	-100.0 %	0.00	2,800.00	-2,800.00	-100.0 %
8002 Pool Supplies	-36.15	1,500.00	-1,536.15	-102.4 %	2,198.30	3,000.00	-801.70	-26.7 %
8003 Pool Phone	60.92	290.00	-229.08	-79.0 %	669.39	1,740.00	-1,070.61	-61.5 %
8004 General Pool Maintenance	1,412.37	406.67	1,005.70	247.3 %	1,815.27	1,237.02	578.25	46.7 %
8010 Cabana Maintenance	250.00	0.00	250.00		868.25	1,000.00	-131.75	-13.2 %
8000 Total Pool & Cabana (non-osting)	1,687.14	3,596.67	-1,909.53	-53.1 %	5,551.21	9,777.02	-4,225.81	-43.2 %
8300 HOA Utilities (non-posting)								
8302 Electricity	771.15	798.92	-27.77	-3.5 %	4,026.33	4,793.52	-767.19	-16.0 %
8303 Water/Sewer	9,693.89	7,922.75	1,771.14	22.4 %	33,074.74	47,536.50	-14,461.76	-30.4 %
8304 Trash	2,144.12	1,958.33	185.79	9.5 %	12,864.72	11,749.98	1,114.74	9.5 %
8306 Gas	320.21	200.00	120.21	60.1 %	645.17	450.00	195.17	43.4 %
8300 Total HOA Utilities (non-posting)	12,929.37	10,880.00	2,049.37	18.8 %	50,610.96	64,530.00	-13,919.04	-21.6 %

	Actual 06/01/22 - 06/30/22	Budget 06/22 - 06/22	\$ Change	% Change	Actual YTD 01/01/22 - 06/30/22	Budget YTD 01/22 - 06/22	\$ Change	% Change
TOTAL EXPENSE	59,564.49	55,561.82	4,002.67	7.2 %	285,173.27	326,180.46	-41,007.19	-12.6 %
NOI	-4,998.99	-1,498.91	-3,500.08	-233.5 %	41,234.58	-1,853.00	43,087.58	2,325.3 %
NON OPERATING INCOME								
9000 Reserve Income								
9001 Reserve Contribution	16,000.00	15,561.00	439.00	2.8 %	66,000.00	93,366.00	-27,366.00	-29.3 %
9000 Total Reserve Income	16,000.00	15,561.00	439.00	2.8 %	66,000.00	93,366.00	-27,366.00	-29.3 %
TOTAL NON OPERATING INCOME	16,000.00	15,561.00	439.00	2.8 %	66,000.00	93,366.00	-27,366.00	-29.3 %
NON OPERATING EXPENSE								
9200 Reserve Expenses								
9202 Decks	0.00	5,000.00	-5,000.00	-100.0 %	0.00	5,000.00	-5,000.00	-100.0 %
9203 Water Line Repair	0.00	0.00	0.00		0.00	10,000.00	-10,000.00	-100.0 %
9208 Plumbing	0.00	0.00	0.00		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	5,000.00	-5,000.00	-100.0 %	0.00	23,500.00	-23,500.00	-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	2,500.00	-2,500.00	-100.0 %	0.00	5,000.00	-5,000.00	-100.0 %
9500 Total Capital Items	0.00	2,500.00	-2,500.00	-100.0 %	2,947.84	7,500.00	-4,552.16	-60.7 %
TOTAL NON OPERATING EXPENSE	0.00	7,500.00	-7,500.00	-100.0 %	2,947.84	31,000.00	-28,052.16	-90.5 %
NET INCOME	11,001.01	6,562.09	4,438.92	67.6 %	104,286.74	60,513.00	43,773.74	72.3 %
NET INCOME SUMMARY								
Income	54,565.50	54,062.91	502.59	0.9 %	326,407.85	324,327.46	2,080.39	0.6 %
Expense	-59,564.49	-55,561.82	-4,002.67	7.2 %	-285,173.27	-326,180.46	41,007.19	12.6 %
Other Income & Expense	0.00	0.00	0.00		0.00	0.00	0.00	
Net Operating Income	-4,998.99	-1,498.91	-3,500.08	-233.5 %	41,234.58	-1,853.00	43,087.58	2,325.3 %
Non Operating Income	16,000.00	15,561.00	439.00	2.8 %	66,000.00	93,366.00	-27,366.00	-29.3 %
Non Operating Expense	0.00	-7,500.00	7,500.00	100.0 %	-2,947.84	-31,000.00	28,052.16	90.5 %
NET INCOME	11,001.01	6,562.09	4,438.92	67.6 %	104,286.74	60,513.00	43,773.74	72.3 %