

Budget Comparison

Property: Second Jefferson Green HOA

Comparison Periods: 07/01/22 - 07/31/22 and 01/01/22 - 07/31/22 (accrual basis)

	Actual 07/01/22 - 07/31/22	Budget 07/22 - 07/22	\$ Change	% Change	Actual YTD 01/01/22 - 07/31/22	Budget YTD 01/22 - 07/22	\$ Change	% Change
INCOME								
4100 Rental Income (non-posting)								
4105 Garage /Parking	0.00	0.00	0.00		50.00	150.00	-100.00	-66.7 %
4107 Association Dues	53,760.00	53,760.00	0.00	0.0 %	376,828.00	376,320.00	508.00	0.1 %
4108 HOA Reserve Dues	0.00	0.00	0.00		320.00	0.00	320.00	
4110 NSF Fees	50.00	50.00	0.00	0.0 %	200.00	150.00	50.00	33.3 %
4111 Late Fees	267.00	250.00	17.00	6.8 %	3,000.54	1,750.00	1,250.54	71.5 %
4100 Total Rental Income (non-posting)	54,077.00	54,060.00	17.00	0.0 %	380,398.54	378,370.00	2,028.54	0.5 %
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	13.80	2.91	10.89	374.2 %	37.61	20.37	17.24	84.6 %
4502 Home Sales	0.00	0.00	0.00		-350.00	0.00	-350.00	
4500 Total Misc Income (non-posting)	13.80	2.91	10.89	374.2 %	-312.39	20.37	-332.76	-1,633.6 %
TOTAL INCOME	54,090.80	54,062.91	27.89	0.1 %	380,498.65	378,390.37	2,108.28	0.6 %
EXPENSE								
5060 Legal and Other Professional Fees (nc								
5062 Legal Fees	-18.00	0.00	-18.00		-547.19	0.00	-547.19	
5060 Total Legal and Other Professional	-18.00	0.00	-18.00		-547.19	0.00	-547.19	
5100 Repairs & Maintenance Expense (non-								
5108 Plumbing								
51081000 Sewer Drain Clean Out	0.00	0.00	0.00		435.00	0.00	435.00	
5108 Total Plumbing	0.00	0.00	0.00		435.00	0.00	435.00	
5112 Paint	0.00	25.00	-25.00	-100.0 %	0.00	75.00	-75.00	-100.0 %
5113 Drywall Repairs	0.00	100.00	-100.00	-100.0 %	0.00	700.00	-700.00	-100.0 %
5115 Electrical Supplies/Repairs	16.92	0.00	16.92		16.92	0.00	16.92	
5117 Maintenance Supplies	0.00	25.00	-25.00	-100.0 %	0.00	150.00	-150.00	-100.0 %
5122 Keys and Locks	-175.00	0.00	-175.00		-1,400.00	0.00	-1,400.00	
5125 Fire & Life Safety	0.00	0.00	0.00		240.00	500.00	-260.00	-52.0 %
5126 Common Area Exterior Repairs	0.00	25.00	-25.00	-100.0 %	1,862.80	50.00	1,812.80	3,625.6 %
5170 Extermination	0.00	250.00	-250.00	-100.0 %	0.00	250.00	-250.00	-100.0 %
5100 Total Repairs & Maintenance Expe	-158.08	425.00	-583.08	-137.2 %	1,154.72	1,725.00	-570.28	-33.1 %
5600 Administrative (non-posting)								
5601 Supplies	0.00	25.00	-25.00	-100.0 %	0.00	50.00	-50.00	-100.0 %

	Actual 07/01/22 - 07/31/22	Budget 07/22 - 07/22	\$ Change	% Change	Actual YTD 01/01/22 - 07/31/22	Budget YTD 01/22 - 07/22	\$ Change	% Change
5605 Postage	62.63	50.00	12.63	25.3 %	215.20	350.00	-134.80	-38.5 %
5606 HOA Management Fee	2,016.00	2,016.00	0.00	0.0 %	14,112.00	14,112.00	0.00	0.0 %
5607 Copies/Printing	0.00	100.00	-100.00	-100.0 %	213.30	700.00	-486.70	-69.5 %
5608 Administrative	212.50	175.00	37.50	21.4 %	887.50	1,225.00	-337.50	-27.6 %
5611 HOA Legal Fees	1,988.50	166.67	1,821.83	1,093.1 %	20,519.19	1,166.69	19,352.50	1,658.8 %
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 %	83,373.40	92,500.80	-9,127.40	-9.9 %
5618 D & O Insurance	0.00	0.00	0.00		-599.00	0.00	-599.00	
5623 Reserve Transfer	20,000.00	15,561.00	4,439.00	28.5 %	86,000.00	108,927.00	-22,927.00	-21.0 %
5600 Total Administrative (non-posting)	36,852.83	31,308.07	5,544.76	17.7 %	207,296.59	221,606.49	-14,309.90	-6.5 %
5650 Bank Fees	12.00	14.58	-2.58	-17.7 %	54.13	102.10	-47.97	-47.0 %
5800 HOA Dues	0.00	0.00	0.00		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	1,400.00	-1,400.00	-100.0 %
6102 Roof/Gutter Maintenance	0.00	0.00	0.00		2,046.94	3,000.00	-953.06	-31.8 %
6103 Garage Doors	281.25	375.00	-93.75	-25.0 %	1,388.97	2,625.00	-1,236.03	-47.1 %
6104 Light Maintenance	225.00	175.00	50.00	28.6 %	911.56	1,425.00	-513.44	-36.0 %
6105 Plumbing Repairs	0.00	250.00	-250.00	-100.0 %	1,005.64	1,750.00	-744.36	-42.5 %
6106 Keys	0.00	25.00	-25.00	-100.0 %	104.25	175.00	-70.75	-40.4 %
6107 Signs	0.00	0.00	0.00		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	506.25	1,025.00	-518.75	-50.6 %	5,519.86	10,575.00	-5,055.14	-47.8 %
7000 Grounds & Landscaping (non-posting)								
7001 Landscape Maint. Contract	4,725.00	4,312.50	412.50	9.6 %	17,920.00	17,250.00	670.00	3.9 %
7002 Snow Removal	920.50	0.00	920.50		29,992.54	25,000.00	4,992.54	20.0 %
7003 Irrigation Maintenance	0.00	1,875.00	-1,875.00	-100.0 %	4,680.00	7,500.00	-2,820.00	-37.6 %
7004 Tree.Shrub Maint.	2,981.00	0.00	2,981.00		7,226.00	5,000.00	2,226.00	44.5 %
7006 General Maintenance	0.00	125.00	-125.00	-100.0 %	525.00	875.00	-350.00	-40.0 %
7020 Pet Services	580.00	125.00	455.00	364.0 %	580.00	1,250.00	-670.00	-53.6 %
7030 General Grounds Misc	0.00	50.00	-50.00	-100.0 %	500.00	250.00	250.00	100.0 %
7000 Total Grounds & Landscaping (non	9,206.50	6,487.50	2,719.00	41.9 %	61,423.54	57,125.00	4,298.54	7.5 %
8000 Pool & Cabana (non-osting)								
8001 Pool Contract	1,342.00	1,400.00	-58.00	-4.1 %	1,342.00	4,200.00	-2,858.00	-68.0 %
8002 Pool Supplies	-19.17	1,500.00	-1,519.17	-101.3 %	2,179.13	4,500.00	-2,320.87	-51.6 %
8003 Pool Phone	112.38	290.00	-177.62	-61.2 %	781.77	2,030.00	-1,248.23	-61.5 %
8004 General Pool Maintenance	65.58	406.67	-341.09	-83.9 %	1,880.85	1,643.69	237.16	14.4 %
8010 Cabana Maintenance	0.00	0.00	0.00		868.25	1,000.00	-131.75	-13.2 %
8000 Total Pool & Cabana (non-osting)	1,500.79	3,596.67	-2,095.88	-58.3 %	7,052.00	13,373.69	-6,321.69	-47.3 %
8300 HOA Utilities (non-posting)								
8302 Electricity	897.88	798.92	98.96	12.4 %	4,924.21	5,592.44	-668.23	-11.9 %
8303 Water/Sewer	17,856.93	7,922.75	9,934.18	125.4 %	50,931.67	55,459.25	-4,527.58	-8.2 %
8304 Trash	2,144.12	1,958.33	185.79	9.5 %	15,008.84	13,708.31	1,300.53	9.5 %

	Actual 07/01/22 - 07/31/22	Budget 07/22 - 07/22	\$ Change	% Change	Actual YTD 01/01/22 - 07/31/22	Budget YTD 01/22 - 07/22	\$ Change	% Change
8306 Gas	198.65	200.00	-1.35	-0.7 %	843.82	650.00	193.82	29.8 %
8300 Total HOA Utilities (non-posting)	21,097.58	10,880.00	10,217.58	93.9 %	71,708.54	75,410.00	-3,701.46	-4.9 %
TOTAL EXPENSE	68,999.87	53,736.82	15,263.05	28.4 %	354,173.14	379,917.28	-25,744.14	-6.8 %
NOI	-14,909.07	326.09	-15,235.16	-4,672.1 %	26,325.51	-1,526.91	27,852.42	1,824.1 %
NON OPERATING INCOME								
9000 Reserve Income								
9001 Reserve Contribution	20,000.00	15,561.00	4,439.00	28.5 %	86,000.00	108,927.00	-22,927.00	-21.0 %
9000 Total Reserve Income	20,000.00	15,561.00	4,439.00	28.5 %	86,000.00	108,927.00	-22,927.00	-21.0 %
TOTAL NON OPERATING INCOME	20,000.00	15,561.00	4,439.00	28.5 %	86,000.00	108,927.00	-22,927.00	-21.0 %
NON OPERATING EXPENSE								
9200 Reserve Expenses								
9202 Decks	0.00	0.00	0.00		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	0.00	0.00		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	0.00	0.00		0.00	5,000.00	-5,000.00	-100.0 %
9500 Total Capital Items	0.00	0.00	0.00		2,947.84	7,500.00	-4,552.16	-60.7 %
TOTAL NON OPERATING EXPENSE	0.00	0.00	0.00		2,947.84	31,000.00	-28,052.16	-90.5 %
NET INCOME	5,090.93	15,887.09	-10,796.16	-68.0 %	109,377.67	76,400.09	32,977.58	43.2 %
NET INCOME SUMMARY								
Income	54,090.80	54,062.91	27.89	0.1 %	380,498.65	378,390.37	2,108.28	0.6 %
Expense	-68,999.87	-53,736.82	-15,263.05	28.4 %	-354,173.14	-379,917.28	25,744.14	6.8 %
Other Income & Expense	0.00	0.00	0.00		0.00	0.00	0.00	
Net Operating Income	-14,909.07	326.09	-15,235.16	-4,672.1 %	26,325.51	-1,526.91	27,852.42	1,824.1 %
Non Operating Income	20,000.00	15,561.00	4,439.00	28.5 %	86,000.00	108,927.00	-22,927.00	-21.0 %
Non Operating Expense	0.00	0.00	0.00		-2,947.84	-31,000.00	28,052.16	90.5 %
NET INCOME	5,090.93	15,887.09	-10,796.16	-68.0 %	109,377.67	76,400.09	32,977.58	43.2 %

Actual 07/01/22 - 07/31/22	Budget 07/22 - 07/22	\$ Change	% Change	Actual YTD 01/01/22 - 07/31/22	Budget YTD 01/22 - 07/22	\$ Change	% Change
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