

Budget Comparison

Property: Second Jefferson Green HOA

Comparison Periods: 08/01/22 - 08/31/22 and 01/01/22 - 08/31/22 (accrual basis)

	Actual 08/01/22 - 08/31/22	Budget 08/22 - 08/22	\$ Change	% Change	Actual YTD 01/01/22 - 08/31/22	Budget YTD 01/22 - 08/22	\$ Change	% Change
INCOME								
4100 Rental Income (non-posting)								
4105 Garage /Parking	50.00	50.00	0.00	0.0 %	100.00	200.00	-100.00	-50.0 %
4107 Association Dues	54,412.00	53,760.00	652.00	1.2 %	431,240.00	430,080.00	1,160.00	0.3 %
4108 HOA Reserve Dues	0.00	0.00	0.00		320.00	0.00	320.00	
4110 NSF Fees	50.00	0.00	50.00		250.00	150.00	100.00	66.7 %
4111 Late Fees	209.80	250.00	-40.20	-16.1 %	3,210.34	2,000.00	1,210.34	60.5 %
4100 Total Rental Income (non-posting)	54,721.80	54,060.00	661.80	1.2 %	435,120.34	432,430.00	2,690.34	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	18.27	2.91	15.36	527.8 %	55.88	23.28	32.60	140.0 %
4502 Home Sales	-640.00	0.00	-640.00		-990.00	0.00	-990.00	
4500 Total Misc Income (non-posting)	-621.73	2.91	-624.64	-21,465.3 %	-934.12	23.28	-957.40	-4,112.5 %
TOTAL INCOME	54,100.07	54,062.91	37.16	0.1 %	434,598.72	432,453.28	2,145.44	0.5 %
EXPENSE								
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	0.00	0.00		0.00	75.00	-75.00	-100.0 %
5113 Drywall Repairs	0.00	100.00	-100.00	-100.0 %	0.00	800.00	-800.00	-100.0 %
5115 Electrical Supplies/Repairs	0.00	0.00	0.00		16.92	0.00	16.92	
5117 Maintenance Supplies	0.00	25.00	-25.00	-100.0 %	0.00	175.00	-175.00	-100.0 %
5122 Keys and Locks	0.00	0.00	0.00		-1,400.00	0.00	-1,400.00	
5125 Fire & Life Safety	80.00	0.00	80.00		320.00	500.00	-180.00	-36.0 %
5126 Common Area Exterior Repairs	0.00	25.00	-25.00	-100.0 %	1,862.80	75.00	1,787.80	2,383.7 %
5135 Painting Labor	0.00	25.00	-25.00	-100.0 %	0.00	25.00	-25.00	-100.0 %
5170 Extermination	0.00	0.00	0.00		0.00	250.00	-250.00	-100.0 %
5100 Total Repairs & Maintenance Expe	80.00	175.00	-95.00	-54.3 %	1,234.72	1,900.00	-665.28	-35.0 %
5600 Administrative (non-posting)								
5601 Supplies	0.00	0.00	0.00		0.00	50.00	-50.00	-100.0 %
5605 Postage	30.39	50.00	-19.61	-39.2 %	245.59	400.00	-154.41	-38.6 %
5606 HOA Management Fee	2,016.00	2,016.00	0.00	0.0 %	16,128.00	16,128.00	0.00	0.0 %

	Actual 08/01/22 - 08/31/22	Budget 08/22 - 08/22	\$ Change	% Change	Actual YTD 01/01/22 - 08/31/22	Budget YTD 01/22 - 08/22	\$ Change	% Change
5607 Copies/Printing	132.85	100.00	32.85	32.8 %	346.15	800.00	-453.85	-56.7 %
5608 Administrative	512.50	175.00	337.50	192.9 %	1,400.00	1,400.00	0.00	0.0 %
5611 HOA Legal Fees	350.00	166.67	183.33	110.0 %	20,322.00	1,333.36	18,988.64	1,424.1 %
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 %	95,946.60	105,715.20	-9,768.60	-9.2 %
5618 D & O Insurance	0.00	0.00	0.00		-599.00	0.00	-599.00	
5623 Reserve Transfer	-16,727.35	15,561.00	-32,288.35	-207.5 %	69,272.65	124,488.00	-55,215.35	-44.4 %
5621 Paylease On Line Payment Fees	203.55	0.00	203.55		203.55	0.00	203.55	
5600 Total Administrative (non-posting)	-908.86	31,283.07	-32,191.93	-102.9 %	205,840.54	252,889.56	-47,049.02	-18.6 %
5650 Bank Fees	29.74	14.58	15.16	104.0 %	83.87	116.68	-32.81	-28.1 %
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	1,600.00	-1,600.00	-100.0 %
6102 Roof/Gutter Maintenance	484.15	0.00	484.15		2,531.09	3,000.00	-468.91	-15.6 %
6103 Garage Doors	726.75	375.00	351.75	93.8 %	2,115.72	3,000.00	-884.28	-29.5 %
6104 Light Maintenance	0.00	175.00	-175.00	-100.0 %	911.56	1,600.00	-688.44	-43.0 %
6105 Plumbing Repairs	0.00	250.00	-250.00	-100.0 %	1,005.64	2,000.00	-994.36	-49.7 %
6106 Keys	83.76	25.00	58.76	235.0 %	188.01	200.00	-11.99	-6.0 %
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)	1,294.66	1,025.00	269.66	26.3 %	6,814.52	11,600.00	-4,785.48	-41.3 %
7000 Grounds & Landscaping (non-posting)								
7001 Landscape Maint. Contract	9,450.00	4,312.50	5,137.50	119.1 %	22,645.00	21,562.50	1,082.50	5.0 %
7002 Snow Removal	0.00	0.00	0.00		29,992.54	25,000.00	4,992.54	20.0 %
7003 Irrigation Maintenance	2,220.00	1,875.00	345.00	18.4 %	8,175.00	9,375.00	-1,200.00	-12.8 %
7004 Tree.Shrub Maint.	0.00	0.00	0.00		7,226.00	5,000.00	2,226.00	44.5 %
7006 General Maintenance	0.00	125.00	-125.00	-100.0 %	525.00	1,000.00	-475.00	-47.5 %
7020 Pet Services	0.00	125.00	-125.00	-100.0 %	580.00	1,375.00	-795.00	-57.8 %
7030 General Grounds Misc	0.00	50.00	-50.00	-100.0 %	500.00	300.00	200.00	66.7 %
7000 Total Grounds & Landscaping (non)	11,670.00	6,487.50	5,182.50	79.9 %	69,643.54	63,612.50	6,031.04	9.5 %
8000 Pool & Cabana (non-osting)								
8001 Pool Contract	1,342.00	1,400.00	-58.00	-4.1 %	2,684.00	5,600.00	-2,916.00	-52.1 %
8002 Pool Supplies	229.95	1,500.00	-1,270.05	-84.7 %	2,409.08	6,000.00	-3,590.92	-59.8 %
8003 Pool Phone	112.38	290.00	-177.62	-61.2 %	894.15	2,320.00	-1,425.85	-61.5 %
8004 General Pool Maintenance	197.99	406.67	-208.68	-51.3 %	2,078.84	2,050.36	28.48	1.4 %
8010 Cabana Maintenance	0.00	0.00	0.00		868.25	1,000.00	-131.75	-13.2 %
8000 Total Pool & Cabana (non-osting)	1,882.32	3,596.67	-1,714.35	-47.7 %	8,934.32	16,970.36	-8,036.04	-47.4 %
8300 HOA Utilities (non-posting)								
8302 Electricity	942.95	798.92	144.03	18.0 %	5,867.16	6,391.36	-524.20	-8.2 %
8303 Water/Sewer	12,617.10	7,922.75	4,694.35	59.3 %	63,548.77	63,382.00	166.77	0.3 %
8304 Trash	3,315.92	1,958.33	1,357.59	69.3 %	18,324.76	15,666.64	2,658.12	17.0 %
8306 Gas	155.70	200.00	-44.30	-22.2 %	999.52	850.00	149.52	17.6 %

	Actual 08/01/22 - 08/31/22	Budget 08/22 - 08/22	\$ Change	% Change	Actual YTD 01/01/22 - 08/31/22	Budget YTD 01/22 - 08/22	\$ Change	% Change
8300 Total HOA Utilities (non-posting)	17,031.67	10,880.00	6,151.67	56.5 %	88,740.21	86,290.00	2,450.21	2.8 %
TOTAL EXPENSE	31,079.53	53,461.82	-22,382.29	-41.9 %	381,802.67	433,379.10	-51,576.43	-11.9 %
NOI	23,020.54	601.09	22,419.45	3,729.8 %	52,796.05	-925.82	53,721.87	5,802.6 %
NON OPERATING INCOME								
9000 Reserve Income								
9001 Reserve Contribution	-16,727.35	15,561.00	-32,288.35	-207.5 %	69,272.65	124,488.00	-55,215.35	-44.4 %
9000 Total Reserve Income	-16,727.35	15,561.00	-32,288.35	-207.5 %	69,272.65	124,488.00	-55,215.35	-44.4 %
TOTAL NON OPERATING INCOME	-16,727.35	15,561.00	-32,288.35	-207.5 %	69,272.65	124,488.00	-55,215.35	-44.4 %
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	5,000.00	-5,000.00	-100.0 %	0.00	10,000.00	-10,000.00	-100.0 %
9230 Cabana	0.00	0.00	0.00		0.00	3,500.00	-3,500.00	-100.0 %
9240 Roofs	32,727.35	0.00	32,727.35		32,727.35	0.00	32,727.35	
9200 Total Reserve Expenses	32,727.35	5,000.00	27,727.35	554.5 %	32,727.35	28,500.00	4,227.35	14.8 %
9500 Capital Items								
9506 Rehab Lighting	1,552.59	0.00	1,552.59		1,552.59	0.00	1,552.59	
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	1,552.59	0.00	1,552.59		4,500.43	7,500.00	-2,999.57	-40.0 %
TOTAL NON OPERATING EXPENSE	34,279.94	5,000.00	29,279.94	585.6 %	37,227.78	36,000.00	1,227.78	3.4 %
NET INCOME	-27,986.75	11,162.09	-39,148.84	-350.7 %	84,840.92	87,562.18	-2,721.26	-3.1 %
NET INCOME SUMMARY								
Income	54,100.07	54,062.91	37.16	0.1 %	434,598.72	432,453.28	2,145.44	0.5 %
Expense	-31,079.53	-53,461.82	22,382.29	41.9 %	-381,802.67	-433,379.10	51,576.43	11.9 %
Other Income & Expense	0.00	0.00	0.00		0.00	0.00	0.00	
Net Operating Income	23,020.54	601.09	22,419.45	3,729.8 %	52,796.05	-925.82	53,721.87	5,802.6 %
Non Operating Income	-16,727.35	15,561.00	-32,288.35	-207.5 %	69,272.65	124,488.00	-55,215.35	-44.4 %
Non Operating Expense	-34,279.94	-5,000.00	-29,279.94	-585.6 %	-37,227.78	-36,000.00	-1,227.78	-3.4 %
NET INCOME	-27,986.75	11,162.09	-39,148.84	-350.7 %	84,840.92	87,562.18	-2,721.26	-3.1 %

Actual 08/01/22 - 08/31/22	Budget 08/22 - 08/22	\$ Change	% Change	Actual YTD 01/01/22 - 08/31/22	Budget YTD 01/22 - 08/22	\$ Change	% Change
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