

Budget Comparison

Property: Second Jefferson Green HOA

Comparison Periods: 09/01/22 - 09/30/22 and 01/01/22 - 09/30/22 (accrual basis)

	Actual 09/01/22 - 09/30/22	Budget 09/22 - 09/22	\$ Change	% Change	Actual YTD 01/01/22 - 09/30/22	Budget YTD 01/22 - 09/22	\$ Change	% Change
INCOME								
4100 Rental Income (non-posting)								
4105 Garage /Parking	0.00	0.00	0.00		100.00	200.00	-100.00	-50.0 %
4107 Association Dues	53,760.00	53,760.00	0.00	0.0 %	485,000.00	483,840.00	1,160.00	0.2 %
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		300.00	150.00	150.00	100.0 %
4111 Late Fees	284.14	250.00	34.14	13.7 %	3,494.48	2,250.00	1,244.48	55.3 %
4100 Total Rental Income (non-posting)	54,094.14	54,010.00	84.14	0.2 %	489,214.48	486,440.00	2,774.48	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	23.79	2.91	20.88	717.5 %	79.67	26.19	53.48	204.2 %
4502 Home Sales	0.00	0.00	0.00		-990.00	0.00	-990.00	
4500 Total Misc Income (non-posting)	23.79	2.91	20.88	717.5 %	-910.33	26.19	-936.52	-3,575.9 %
TOTAL INCOME	54,117.93	54,012.91	105.02	0.2 %	488,716.65	486,466.19	2,250.46	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	900.00	-900.00	-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	200.00	-200.00	-100.0 %
5122 Keys and Locks	-350.00	0.00	-350.00		-1,750.00	0.00	-1,750.00	
5125 Fire & Life Safety	0.00	500.00	-500.00	-100.0 %	320.00	1,000.00	-680.00	-68.0 %
5126 Common Area Exterior Repairs	484.15	0.00	484.15		2,346.95	75.00	2,271.95	3,029.3 %
5135 Painting Labor	0.00	0.00	0.00		0.00	25.00	-25.00	-100.0 %
5170 Extermination	118.00	0.00	118.00		118.00	250.00	-132.00	-52.8 %
5100 Total Repairs & Maintenance Expe	252.15	625.00	-372.85	-59.7 %	1,486.87	2,525.00	-1,038.13	-41.1 %
5350 Licenses and Fees	29.00	40.00	-11.00	-27.5 %	29.00	40.00	-11.00	-27.5 %
5600 Administrative (non-posting)								
5601 Supplies	0.00	0.00	0.00		0.00	50.00	-50.00	-100.0 %
5605 Postage	178.17	50.00	128.17	256.3 %	423.76	450.00	-26.24	-5.8 %

	Actual 09/01/22 - 09/30/22	Budget 09/22 - 09/22	\$ Change	% Change	Actual YTD 01/01/22 - 09/30/22	Budget YTD 01/22 - 09/22	\$ Change	% Change
5606 HOA Management Fee	2,016.00	2,016.00	0.00	0.0 %	18,144.00	18,144.00	0.00	0.0 %
5607 Copies/Printing	31.95	100.00	-68.05	-68.0 %	378.10	900.00	-521.90	-58.0 %
5608 Administrative	250.00	175.00	75.00	42.9 %	1,650.00	1,575.00	75.00	4.8 %
5611 HOA Legal Fees	-27.00	166.67	-193.67	-116.2 %	20,295.00	1,500.03	18,794.97	1,253.0 %
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 %	108,519.80	118,929.60	-10,409.80	-8.8 %
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 %	85,272.65	140,049.00	-54,776.35	-39.1 %
5621 Paylease On Line Payment Fees	198.80	0.00	198.80		402.35	0.00	402.35	
5600 Total Administrative (non-posting)	31,221.12	31,283.07	-61.95	-0.2 %	237,061.66	284,172.63	-47,110.97	-16.6 %
5650 Bank Fees	0.00	14.58	-14.58	-100.0 %	83.87	131.26	-47.39	-36.1 %
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	1,800.00	-1,800.00	-100.0 %
6102 Roof/Gutter Maintenance	2,180.00	1,500.00	680.00	45.3 %	4,711.09	4,500.00	211.09	4.7 %
6103 Garage Doors	608.00	375.00	233.00	62.1 %	2,723.72	3,375.00	-651.28	-19.3 %
6104 Light Maintenance	0.00	275.00	-275.00	-100.0 %	911.56	1,875.00	-963.44	-51.4 %
6105 Plumbing Repairs	0.00	250.00	-250.00	-100.0 %	1,005.64	2,250.00	-1,244.36	-55.3 %
6106 Keys	85.96	25.00	60.96	243.8 %	273.97	225.00	48.97	21.8 %
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	2,873.96	2,625.00	248.96	9.5 %	9,688.48	14,225.00	-4,536.52	-31.9 %
7000 Grounds & Landscaping (non-posting)								
7001 Landscape Maint. Contract	4,725.00	4,312.50	412.50	9.6 %	27,370.00	25,875.00	1,495.00	5.8 %
7002 Snow Removal	0.00	0.00	0.00		29,992.54	25,000.00	4,992.54	20.0 %
7003 Irrigation Maintenance	4,456.00	1,875.00	2,581.00	137.7 %	12,631.00	11,250.00	1,381.00	12.3 %
7004 Tree.Shrub Maint.	0.00	5,000.00	-5,000.00	-100.0 %	7,226.00	10,000.00	-2,774.00	-27.7 %
7006 General Maintenance	0.00	125.00	-125.00	-100.0 %	525.00	1,125.00	-600.00	-53.3 %
7020 Pet Services	0.00	125.00	-125.00	-100.0 %	580.00	1,500.00	-920.00	-61.3 %
7030 General Grounds Misc	0.00	50.00	-50.00	-100.0 %	500.00	350.00	150.00	42.9 %
7000 Total Grounds & Landscaping (non	9,181.00	11,487.50	-2,306.50	-20.1 %	78,824.54	75,100.00	3,724.54	5.0 %
8000 Pool & Cabana (non-osting)								
8001 Pool Contract	1,342.00	1,400.00	-58.00	-4.1 %	4,026.00	7,000.00	-2,974.00	-42.5 %
8002 Pool Supplies	604.53	0.00	604.53		3,013.61	6,000.00	-2,986.39	-49.8 %
8003 Pool Phone	112.38	290.00	-177.62	-61.2 %	1,006.53	2,610.00	-1,603.47	-61.4 %
8004 General Pool Maintenance	159.33	106.67	52.66	49.4 %	2,238.17	2,157.03	81.14	3.8 %
8010 Cabana Maintenance	0.00	1,000.00	-1,000.00	-100.0 %	868.25	2,000.00	-1,131.75	-56.6 %
8000 Total Pool & Cabana (non-osting)	2,218.24	2,796.67	-578.43	-20.7 %	11,152.56	19,767.03	-8,614.47	-43.6 %
8300 HOA Utilities (non-posting)								
8302 Electricity	677.12	798.92	-121.80	-15.2 %	6,544.28	7,190.28	-646.00	-9.0 %
8303 Water/Sewer	13,999.98	7,922.75	6,077.23	76.7 %	77,548.75	71,304.75	6,244.00	8.8 %
8304 Trash	1,901.06	1,958.33	-57.27	-2.9 %	20,225.82	17,624.97	2,600.85	14.8 %

	Actual 09/01/22 - 09/30/22	Budget 09/22 - 09/22	\$ Change	% Change	Actual YTD 01/01/22 - 09/30/22	Budget YTD 01/22 - 09/22	\$ Change	% Change
8306 Gas	305.91	200.00	105.91	53.0 %	1,305.43	1,050.00	255.43	24.3 %
8300 Total HOA Utilities (non-posting)	16,884.07	10,880.00	6,004.07	55.2 %	105,624.28	97,170.00	8,454.28	8.7 %
TOTAL EXPENSE	62,659.54	59,751.82	2,907.72	4.9 %	444,462.21	493,130.92	-48,668.71	-9.9 %
NOI	-8,541.61	-5,738.91	-2,802.70	-48.8 %	44,254.44	-6,664.73	50,919.17	764.0 %
NON OPERATING INCOME								
9000 Reserve Income								
9001 Reserve Contribution	16,000.00	15,561.00	439.00	2.8 %	85,272.65	140,049.00	-54,776.35	-39.1 %
9000 Total Reserve Income	16,000.00	15,561.00	439.00	2.8 %	85,272.65	140,049.00	-54,776.35	-39.1 %
TOTAL NON OPERATING INCOME	16,000.00	15,561.00	439.00	2.8 %	85,272.65	140,049.00	-54,776.35	-39.1 %
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	10,000.00	-10,000.00	-100.0 %	0.00	20,000.00	-20,000.00	-100.0 %
9208 Plumbing	0.00	0.00	0.00		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	60,779.35	0.00	60,779.35		93,506.70	0.00	93,506.70	
9200 Total Reserve Expenses	60,779.35	10,000.00	50,779.35	507.8 %	93,506.70	38,500.00	55,006.70	142.9 %
9500 Capital Items								
9506 Rehab Lighting	0.00	0.00	0.00		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	0.00	0.00	0.00		4,500.43	7,500.00	-2,999.57	-40.0 %
TOTAL NON OPERATING EXPENSE	60,779.35	10,000.00	50,779.35	507.8 %	98,007.13	46,000.00	52,007.13	113.1 %
NET INCOME	-53,320.96	-177.91	-53,143.05	-29,870.7 %	31,519.96	87,384.27	-55,864.31	-63.9 %
NET INCOME SUMMARY								
Income	54,117.93	54,012.91	105.02	0.2 %	488,716.65	486,466.19	2,250.46	0.5 %
Expense	-62,659.54	-59,751.82	-2,907.72	4.9 %	-444,462.21	-493,130.92	48,668.71	9.9 %
Other Income & Expense	0.00	0.00	0.00		0.00	0.00	0.00	
Net Operating Income	-8,541.61	-5,738.91	-2,802.70	-48.8 %	44,254.44	-6,664.73	50,919.17	764.0 %
Non Operating Income	16,000.00	15,561.00	439.00	2.8 %	85,272.65	140,049.00	-54,776.35	-39.1 %
Non Operating Expense	-60,779.35	-10,000.00	-50,779.35	-507.8 %	-98,007.13	-46,000.00	-52,007.13	-113.1 %
NET INCOME	-53,320.96	-177.91	-53,143.05	-29,870.7 %	31,519.96	87,384.27	-55,864.31	-63.9 %

Actual 09/01/22 - 09/30/22	Budget 09/22 - 09/22	\$ Change	% Change	Actual YTD 01/01/22 - 09/30/22	Budget YTD 01/22 - 09/22	\$ Change	% Change
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