

Budget Comparison

Property: Second Jefferson Green HOA

Comparison Periods: 03/01/20 - 03/31/20 and 01/01/20 - 04/30/20 (accrual basis)

	Actual 03/01/20 - 03/31/20	Budget 03/20 - 03/20	\$ Change	% Change	Actual YTD 01/01/20 - 04/30/20	Budget YTD 01/20 - 04/20	\$ Change	% Change
INCOME								
4100 Rental Income (non-posting)								
4105 Garage /Parking	0.00	50.00	-50.00	-100.0 %	50.00	50.00	0.00	0.0 %
4107 Association Dues	50,232.00	50,232.00	0.00	0.0 %	196,449.35	192,528.00	3,921.35	2.0 %
4110 NSF Fees	0.00	0.00	0.00		50.00	0.00	50.00	
4111 Late Fees	901.01	187.50	713.51	380.5 %	2,882.58	750.00	2,132.58	284.3 %
4100 Total Rental Income (non-posting)	51,133.01	50,469.50	663.51	1.3 %	199,431.93	193,328.00	6,103.93	3.2 %
4500 Misc Income (non-posting)								
4501 Interest Income	2.00	9.60	-7.60	-79.2 %	16.74	38.40	-21.66	-56.4 %
4500 Total Misc Income (non-posting)	2.00	9.60	-7.60	-79.2 %	16.74	38.40	-21.66	-56.4 %
TOTAL INCOME	51,135.01	50,479.10	655.91	1.3 %	199,448.67	193,366.40	6,082.27	3.1 %
EXPENSE								
5000 Management Fees Expense	0.00	0.00	0.00		-154.93	0.00	-154.93	
5030 Cleaning & Maintenance Expense (non-posting)								
5033 Landscaping	0.00	0.00	0.00		154.93	0.00	154.93	
5030 Total Cleaning & Maintenance Expense	0.00	0.00	0.00		154.93	0.00	154.93	
5100 Repairs & Maintenance Expense (non-posting)								
5104 Maintenance	0.00	0.00	0.00		0.00	100.00	-100.00	-100.0 %
5108 Plumbing	75.00	0.00	75.00		75.00	0.00	75.00	
5113 Drywall Repairs	0.00	100.00	-100.00	-100.0 %	0.00	400.00	-400.00	-100.0 %
5122 Keys and Locks	-86.44	0.00	-86.44		-261.44	0.00	-261.44	
5170 Extermination	151.50	0.00	151.50		347.00	0.00	347.00	
5100 Total Repairs & Maintenance Expense	140.06	100.00	40.06	40.1 %	160.56	500.00	-339.44	-67.9 %
5350 Licenses and Fees	0.00	0.00	0.00		0.00	10.00	-10.00	-100.0 %
5600 Administrative (non-posting)								
5601 Supplies	0.00	10.00	-10.00	-100.0 %	0.00	40.00	-40.00	-100.0 %
5605 Postage	3.50	100.00	-96.50	-96.5 %	82.50	400.00	-317.50	-79.4 %
5606 HOA Management Fee	2,016.00	2,016.00	0.00	0.0 %	8,064.00	8,064.00	0.00	0.0 %
5607 Copies/Printing	565.34	100.00	465.34	465.3 %	792.30	400.00	392.30	98.1 %
5608 Administrative	350.00	125.00	225.00	180.0 %	1,112.77	500.00	612.77	122.6 %
5609 Meeting Expense	0.00	0.00	0.00		0.00	1,000.00	-1,000.00	-100.0 %
5611 HOA Legal Fees	-100.00	125.00	-225.00	-180.0 %	5,304.35	500.00	4,804.35	960.9 %
5614 Accounting	275.00	0.00	275.00		275.00	0.00	275.00	
5617 HOA Insurance	9,224.20	7,686.90	1,537.30	20.0 %	36,896.80	30,747.60	6,149.20	20.0 %
5618 D & O Insurance	0.00	0.00	0.00		1,422.00	1,400.00	22.00	1.6 %
5623 Reserve Transfer	0.00	12,698.50	-12,698.50	-100.0 %	22,698.50	50,794.00	-28,095.50	-55.3 %

	Actual 03/01/20 - 03/31/20	Budget 03/20 - 03/20	\$ Change	% Change	Actual YTD 01/01/20 - 04/30/20	Budget YTD 01/20 - 04/20	\$ Change	% Change
5600 Total Administrative (non-posting)	12,334.04	22,861.40	-10,527.36	-46.0 %	76,648.22	93,845.60	-17,197.38	-18.3 %
5650 Bank Fees	21.61	20.00	1.61	8.0 %	21.61	80.00	-58.39	-73.0 %
6100 Exterior Building Maintenance (non-po								
6101 Exterior Bldg Maintenance	0.00	200.00	-200.00	-100.0 %	10.77	800.00	-789.23	-98.7 %
6102 Roof/Gutter Maintenance	0.00	0.00	0.00		0.00	5,250.00	-5,250.00	-100.0 %
6103 Garage Doors	125.00	150.00	-25.00	-16.7 %	612.50	600.00	12.50	2.1 %
6104 Light Maintenance	368.59	350.00	18.59	5.3 %	1,324.52	1,400.00	-75.48	-5.4 %
6105 Plumbing Repairs	175.00	500.00	-325.00	-65.0 %	737.00	500.00	237.00	47.4 %
6106 Keys	0.00	0.00	0.00		50.00	30.00	20.00	66.7 %
6107 Signs	0.00	0.00	0.00		0.00	100.00	-100.00	-100.0 %
6100 Total Exterior Building Maintenance	668.59	1,200.00	-531.41	-44.3 %	2,734.79	8,680.00	-5,945.21	-68.5 %
7000 Grounds & Landscaping (non-posting)								
7001 Landscape Maint. Contract	0.00	0.00	0.00		0.00	4,312.50	-4,312.50	-100.0 %
7002 Snow Removal	367.50	15,000.00	-14,632.50	-97.6 %	10,103.56	37,500.00	-27,396.44	-73.1 %
7003 Irrigation Maintenance	0.00	1,500.00	-1,500.00	-100.0 %	3,147.12	3,000.00	147.12	4.9 %
7004 Tree.Shrub Maint.	0.00	0.00	0.00		799.00	5,000.00	-4,201.00	-84.0 %
7006 General Maintenance	0.00	125.00	-125.00	-100.0 %	154.93	500.00	-345.07	-69.0 %
7020 Pet Services	0.00	225.00	-225.00	-100.0 %	0.00	900.00	-900.00	-100.0 %
7030 General Grounds Misc	0.00	125.00	-125.00	-100.0 %	75.00	125.00	-50.00	-40.0 %
7000 Total Grounds & Landscaping (non	367.50	16,975.00	-16,607.50	-97.8 %	14,279.61	51,337.50	-37,057.89	-72.2 %
8000 Pool & Cabana (non-osting)								
8001 Pool Contract	0.00	0.00	0.00		100.00	0.00	100.00	
8003 Pool Phone	217.76	183.40	34.36	18.7 %	329.62	733.00	-403.38	-55.0 %
8004 General Pool Maintenance	0.00	0.00	0.00		175.00	0.00	175.00	
8000 Total Pool & Cabana (non-osting)	217.76	183.40	34.36	18.7 %	604.62	733.00	-128.38	-17.5 %
8300 HOA Utilities (non-posting)								
8302 Electricity	647.12	795.00	-147.88	-18.6 %	1,833.19	3,180.00	-1,346.81	-42.4 %
8303 Water/Sewer	2,848.37	10,000.00	-7,151.63	-71.5 %	16,368.40	40,000.00	-23,631.60	-59.1 %
8304 Trash	1,926.44	1,791.70	134.74	7.5 %	7,567.76	7,166.80	400.96	5.6 %
8306 Gas	45.36	50.00	-4.64	-9.3 %	131.36	200.00	-68.64	-34.3 %
8300 Total HOA Utilities (non-posting)	5,467.29	12,636.70	-7,169.41	-56.7 %	25,900.71	50,546.80	-24,646.09	-48.8 %
TOTAL EXPENSE	19,216.85	53,976.50	-34,759.65	-64.4 %	120,350.12	205,732.90	-85,382.78	-41.5 %
NOI	31,918.16	-3,497.40	35,415.56	1,012.6 %	79,098.55	-12,366.50	91,465.05	739.6 %
NON OPERATING INCOME								
9000 Reserve Income								
9001 Reserve Contribution	0.00	12,698.50	-12,698.50	-100.0 %	22,698.50	50,794.00	-28,095.50	-55.3 %
9000 Total Reserve Income	0.00	12,698.50	-12,698.50	-100.0 %	22,698.50	50,794.00	-28,095.50	-55.3 %
TOTAL NON OPERATING INCOME	0.00	12,698.50	-12,698.50	-100.0 %	22,698.50	50,794.00	-28,095.50	-55.3 %

	Actual 03/01/20 - 03/31/20	Budget 03/20 - 03/20	\$ Change	% Change	Actual YTD 01/01/20 - 04/30/20	Budget YTD 01/20 - 04/20	\$ Change	% Change
NON OPERATING EXPENSE								
9200 Reserve Expenses								
9202 Decks	19,918.41	0.00	19,918.41		19,918.41	0.00	19,918.41	
9203 Water Line Repair	0.00	0.00	0.00		19,021.18	0.00	19,021.18	
9230 Cabana	0.00	0.00	0.00		356.18	7,184.00	-6,827.82	-95.0 %
9200 Total Reserve Expenses	19,918.41	0.00	19,918.41		39,295.77	7,184.00	32,111.77	447.0 %
9500 Capital Items								
9510 Concrete Replacement	15,000.00	0.00	15,000.00		15,000.00	0.00	15,000.00	
9500 Total Capital Items	15,000.00	0.00	15,000.00		15,000.00	0.00	15,000.00	
TOTAL NON OPERATING EXPENSE	34,918.41	0.00	34,918.41		54,295.77	7,184.00	47,111.77	655.8 %
NET INCOME	-3,000.25	9,201.10	-12,201.35	-132.6 %	47,501.28	31,243.50	16,257.78	52.0 %
NET INCOME SUMMARY								
Income	51,135.01	50,479.10	655.91	1.3 %	199,448.67	193,366.40	6,082.27	3.1 %
Expense	-19,216.85	-53,976.50	34,759.65	64.4 %	-120,350.12	-205,732.90	85,382.78	41.5 %
Other Income & Expense	0.00	0.00	0.00		0.00	0.00	0.00	
Net Operating Income	31,918.16	-3,497.40	35,415.56	1,012.6 %	79,098.55	-12,366.50	91,465.05	739.6 %
Non Operating Income	0.00	12,698.50	-12,698.50	-100.0 %	22,698.50	50,794.00	-28,095.50	-55.3 %
Non Operating Expense	-34,918.41	0.00	-34,918.41		-54,295.77	-7,184.00	-47,111.77	-655.8 %
NET INCOME	-3,000.25	9,201.10	-12,201.35	-132.6 %	47,501.28	31,243.50	16,257.78	52.0 %