

Budget Comparison

Property: Second Jefferson Green HOA

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

	Actual 04/01/20 - 04/30/20	Budget 04/20 - 04/20	\$ 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	0.00	0.00		50.00	50.00	0.00	0.0 %
4107 Association Dues	49,933.00	50,232.00	-299.00	-0.6 %	196,449.35	192,528.00	3,921.35	2.0 %
4110 NSF Fees	50.00	0.00	50.00		100.00	0.00	100.00	
4111 Late Fees	311.04	187.50	123.54	65.9 %	2,882.58	750.00	2,132.58	284.3 %
4100 Total Rental Income (non-posting)	50,294.04	50,419.50	-125.46	-0.2 %	199,481.93	193,328.00	6,153.93	3.2 %
4500 Misc Income (non-posting)								
4501 Interest Income	1.64	9.60	-7.96	-82.9 %	18.38	38.40	-20.02	-52.1 %
4500 Total Misc Income (non-posting)	1.64	9.60	-7.96	-82.9 %	18.38	38.40	-20.02	-52.1 %
TOTAL INCOME	50,295.68	50,429.10	-133.42	-0.3 %	199,500.31	193,366.40	6,133.91	3.2 %
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	50.00	-50.00	-100.0 %	0.00	100.00	-100.00	-100.0 %
5108 Plumbing	0.00	0.00	0.00		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	0.00	0.00	0.00		-261.44	0.00	-261.44	
5170 Extermination	0.00	0.00	0.00		347.00	0.00	347.00	
5100 Total Repairs & Maintenance Expense	0.00	150.00	-150.00	-100.0 %	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	7.50	100.00	-92.50	-92.5 %	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	0.00	100.00	-100.00	-100.0 %	792.30	400.00	392.30	98.1 %
5608 Administrative	0.00	125.00	-125.00	-100.0 %	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	0.00	125.00	-125.00	-100.0 %	5,304.35	500.00	4,804.35	960.9 %
5614 Accounting	0.00	0.00	0.00		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	12,700.00	12,698.50	1.50	0.0 %	35,398.50	50,794.00	-15,395.50	-30.3 %

	Actual 04/01/20 - 04/30/20	Budget 04/20 - 04/20	\$ Change	% Change	Actual YTD 01/01/20 - 04/30/20	Budget YTD 01/20 - 04/20	\$ Change	% Change
5600 Total Administrative (non-posting)	23,947.70	22,861.40	1,086.30	4.8 %	89,348.22	93,845.60	-4,497.38	-4.8 %
5650 Bank Fees	28.58	20.00	8.58	42.9 %	50.19	80.00	-29.81	-37.3 %
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	2,625.00	-2,625.00	-100.0 %	0.00	5,250.00	-5,250.00	-100.0 %
6103 Garage Doors	0.00	150.00	-150.00	-100.0 %	612.50	600.00	12.50	2.1 %
6104 Light Maintenance	137.68	350.00	-212.32	-60.7 %	1,455.86	1,400.00	55.86	4.0 %
6105 Plumbing Repairs	37.50	0.00	37.50		737.00	500.00	237.00	47.4 %
6106 Keys	0.00	30.00	-30.00	-100.0 %	50.00	30.00	20.00	66.7 %
6107 Signs	0.00	100.00	-100.00	-100.0 %	0.00	100.00	-100.00	-100.0 %
6100 Total Exterior Building Maintenance	175.18	3,455.00	-3,279.82	-94.9 %	2,866.13	8,680.00	-5,813.87	-67.0 %
7000 Grounds & Landscaping (non-posting)								
7001 Landscape Maint. Contract	4,225.00	4,312.50	-87.50	-2.0 %	4,225.00	4,312.50	-87.50	-2.0 %
7002 Snow Removal	1,672.50	2,500.00	-827.50	-33.1 %	11,776.06	37,500.00	-25,723.94	-68.6 %
7003 Irrigation Maintenance	3,147.12	1,500.00	1,647.12	109.8 %	3,147.12	3,000.00	147.12	4.9 %
7004 Tree.Shrub Maint.	0.00	2,500.00	-2,500.00	-100.0 %	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	0.00	0.00		75.00	125.00	-50.00	-40.0 %
7000 Total Grounds & Landscaping (non	9,044.62	11,162.50	-2,117.88	-19.0 %	20,177.11	51,337.50	-31,160.39	-60.7 %
8000 Pool & Cabana (non-osting)								
8001 Pool Contract	0.00	0.00	0.00		100.00	0.00	100.00	
8003 Pool Phone	55.75	183.40	-127.65	-69.6 %	385.37	733.00	-347.63	-47.4 %
8004 General Pool Maintenance	396.65	0.00	396.65		571.65	0.00	571.65	
8000 Total Pool & Cabana (non-osting)	452.40	183.40	269.00	146.7 %	1,057.02	733.00	324.02	44.2 %
8300 HOA Utilities (non-posting)								
8302 Electricity	654.50	795.00	-140.50	-17.7 %	2,487.69	3,180.00	-692.31	-21.8 %
8303 Water/Sewer	10,658.38	10,000.00	658.38	6.6 %	27,026.78	40,000.00	-12,973.22	-32.4 %
8304 Trash	1,951.44	1,791.70	159.74	8.9 %	7,567.76	7,166.80	400.96	5.6 %
8306 Gas	47.80	50.00	-2.20	-4.4 %	179.16	200.00	-20.84	-10.4 %
8300 Total HOA Utilities (non-posting)	13,312.12	12,636.70	675.42	5.3 %	37,261.39	50,546.80	-13,285.41	-26.3 %
TOTAL EXPENSE	46,960.60	50,469.00	-3,508.40	-7.0 %	150,920.62	205,732.90	-54,812.28	-26.6 %
NOI	3,335.08	-39.90	3,374.98	8,458.6 %	48,579.69	-12,366.50	60,946.19	492.8 %
NON OPERATING INCOME								
9000 Reserve Income								
9001 Reserve Contribution	12,700.00	12,698.50	1.50	0.0 %	35,398.50	50,794.00	-15,395.50	-30.3 %
9000 Total Reserve Income	12,700.00	12,698.50	1.50	0.0 %	35,398.50	50,794.00	-15,395.50	-30.3 %
TOTAL NON OPERATING INCOME	12,700.00	12,698.50	1.50	0.0 %	35,398.50	50,794.00	-15,395.50	-30.3 %

	Actual 04/01/20 - 04/30/20	Budget 04/20 - 04/20	\$ 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	0.00	0.00	0.00		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	356.18	7,184.00	-6,827.82	-95.0 %	356.18	7,184.00	-6,827.82	-95.0 %
9200 Total Reserve Expenses	356.18	7,184.00	-6,827.82	-95.0 %	39,295.77	7,184.00	32,111.77	447.0 %
9500 Capital Items								
9510 Concrete Replacement	10,000.00	0.00	10,000.00		25,000.00	0.00	25,000.00	
9500 Total Capital Items	10,000.00	0.00	10,000.00		25,000.00	0.00	25,000.00	
TOTAL NON OPERATING EXPENSE	10,356.18	7,184.00	3,172.18	44.2 %	64,295.77	7,184.00	57,111.77	795.0 %
NET INCOME	5,678.90	5,474.60	204.30	3.7 %	19,682.42	31,243.50	-11,561.08	-37.0 %
NET INCOME SUMMARY								
Income	50,295.68	50,429.10	-133.42	-0.3 %	199,500.31	193,366.40	6,133.91	3.2 %
Expense	-46,960.60	-50,469.00	3,508.40	7.0 %	-150,920.62	-205,732.90	54,812.28	26.6 %
Other Income & Expense	0.00	0.00	0.00		0.00	0.00	0.00	
Net Operating Income	3,335.08	-39.90	3,374.98	8,458.6 %	48,579.69	-12,366.50	60,946.19	492.8 %
Non Operating Income	12,700.00	12,698.50	1.50	0.0 %	35,398.50	50,794.00	-15,395.50	-30.3 %
Non Operating Expense	-10,356.18	-7,184.00	-3,172.18	-44.2 %	-64,295.77	-7,184.00	-57,111.77	-795.0 %
NET INCOME	5,678.90	5,474.60	204.30	3.7 %	19,682.42	31,243.50	-11,561.08	-37.0 %