

Budget Comparison

Property: Second Jefferson Green HOA

Comparison Periods: 05/01/20 - 05/31/20 and 01/01/20 - 05/31/20 (accrual basis)

| | Actual 05/01/20 - 05/31/20 | Budget 05/20 - 05/20 | \$ Change | % Change | Actual YTD 01/01/20 - 05/31/20 | Budget YTD 01/20 - 05/20 | \$ 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 | 50,531.00 | 50,232.00 | 299.00 | 0.6 % | 246,980.35 | 242,760.00 | 4,220.35 | 1.7 % |
| 4110 NSF Fees | 50.00 | 0.00 | 50.00 | | 150.00 | 0.00 | 150.00 | |
| 4111 Late Fees | 224.04 | 187.50 | 36.54 | 19.5 % | 3,106.62 | 937.50 | 2,169.12 | 231.4 % |
| 4100 Total Rental Income (non-posting) | 50,805.04 | 50,419.50 | 385.54 | 0.8 % | 250,286.97 | 243,747.50 | 6,539.47 | 2.7 % |
| 4500 Misc Income (non-posting) | | | | | | | | |
| 4501 Interest Income | 1.83 | 9.60 | -7.77 | -80.9 % | 20.21 | 48.00 | -27.79 | -57.9 % |
| 4500 Total Misc Income (non-posting) | 1.83 | 9.60 | -7.77 | -80.9 % | 20.21 | 48.00 | -27.79 | -57.9 % |
| TOTAL INCOME | 50,806.87 | 50,429.10 | 377.77 | 0.7 % | 250,307.18 | 243,795.50 | 6,511.68 | 2.7 % |
| EXPENSE | | | | | | | | |
| 5100 Repairs & Maintenance Expense (non- | | | | | | | | |
| 5104 Maintenance | 0.00 | 0.00 | 0.00 | | 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 | 500.00 | -500.00 | -100.0 % |
| 5122 Keys and Locks | 34.54 | 0.00 | 34.54 | | -226.90 | 0.00 | -226.90 | |
| 5125 Fire & Life Safety | 989.83 | 0.00 | 989.83 | | 989.83 | 0.00 | 989.83 | |
| 5170 Extermination | 0.00 | 0.00 | 0.00 | | 347.00 | 0.00 | 347.00 | |
| 5100 Total Repairs & Maintenance Expe | 1,024.37 | 100.00 | 924.37 | 924.4 % | 1,184.93 | 600.00 | 584.93 | 97.5 % |
| 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 | 50.00 | -50.00 | -100.0 % |
| 5605 Postage | 60.50 | 100.00 | -39.50 | -39.5 % | 143.00 | 500.00 | -357.00 | -71.4 % |
| 5606 HOA Management Fee | 2,016.00 | 2,016.00 | 0.00 | 0.0 % | 10,080.00 | 10,080.00 | 0.00 | 0.0 % |
| 5607 Copies/Printing | 215.72 | 100.00 | 115.72 | 115.7 % | 1,008.02 | 500.00 | 508.02 | 101.6 % |
| 5608 Administrative | 575.00 | 125.00 | 450.00 | 360.0 % | 1,687.77 | 625.00 | 1,062.77 | 170.0 % |
| 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 | 625.00 | 4,679.35 | 748.7 % |
| 5614 Accounting | 0.00 | 2,575.00 | -2,575.00 | -100.0 % | 275.00 | 2,575.00 | -2,300.00 | -89.3 % |
| 5617 HOA Insurance | 9,224.20 | 7,686.90 | 1,537.30 | 20.0 % | 46,121.00 | 38,434.50 | 7,686.50 | 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 % | 48,098.50 | 63,492.50 | -15,394.00 | -24.2 % |
| 5600 Total Administrative (non-posting) | 24,791.42 | 25,436.40 | -644.98 | -2.5 % | 114,139.64 | 119,282.00 | -5,142.36 | -4.3 % |
| 5650 Bank Fees | 0.00 | 20.00 | -20.00 | -100.0 % | 50.19 | 100.00 | -49.81 | -49.8 % |
| 6100 Exterior Building Maintenance (non-po | | | | | | | | |

| | Actual 05/01/20 - 05/31/20 | Budget 05/20 - 05/20 | \$ Change | % Change | Actual YTD 01/01/20 - 05/31/20 | Budget YTD 01/20 - 05/20 | \$ Change | % Change |
|------------------------------------------|-------------------------------|-------------------------|---------------|---------------|-----------------------------------|-----------------------------|-------------------|----------------|
| 6101 Exterior Bldg Maintenance | 0.00 | 200.00 | -200.00 | -100.0 % | 10.77 | 1,000.00 | -989.23 | -98.9 % |
| 6102 Roof/Gutter Maintenance | 0.00 | 0.00 | 0.00 | | 0.00 | 5,250.00 | -5,250.00 | -100.0 % |
| 6103 Garage Doors | 75.00 | 150.00 | -75.00 | -50.0 % | 687.50 | 750.00 | -62.50 | -8.3 % |
| 6104 Light Maintenance | 237.50 | 350.00 | -112.50 | -32.1 % | 1,693.36 | 1,750.00 | -56.64 | -3.2 % |
| 6105 Plumbing Repairs | 0.00 | 0.00 | 0.00 | | 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 | 312.50 | 700.00 | -387.50 | -55.4 % | 3,178.63 | 9,380.00 | -6,201.37 | -66.1 % |
| 7000 Grounds & Landscaping (non-posting) | | | | | | | | |
| 7001 Landscape Maint. Contract | 4,225.00 | 4,312.50 | -87.50 | -2.0 % | 8,450.00 | 8,625.00 | -175.00 | -2.0 % |
| 7002 Snow Removal | 0.00 | 0.00 | 0.00 | | 11,776.06 | 37,500.00 | -25,723.94 | -68.6 % |
| 7003 Irrigation Maintenance | 9,708.75 | 1,500.00 | 8,208.75 | 547.2 % | 12,855.87 | 4,500.00 | 8,355.87 | 185.7 % |
| 7004 Tree/Shrub Maint. | 346.50 | 0.00 | 346.50 | | 1,145.50 | 5,000.00 | -3,854.50 | -77.1 % |
| 7006 General Maintenance | 50.00 | 125.00 | -75.00 | -60.0 % | 204.93 | 625.00 | -420.07 | -67.2 % |
| 7020 Pet Services | 0.00 | 225.00 | -225.00 | -100.0 % | 0.00 | 1,125.00 | -1,125.00 | -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) | 14,330.25 | 6,162.50 | 8,167.75 | 132.5 % | 34,507.36 | 57,500.00 | -22,992.64 | -40.0 % |
| 8000 Pool & Cabana (non-osting) | | | | | | | | |
| 8001 Pool Contract | 0.00 | 1,400.00 | -1,400.00 | -100.0 % | 100.00 | 1,400.00 | -1,300.00 | -92.9 % |
| 8002 Pool Supplies | 75.00 | 0.00 | 75.00 | | 75.00 | 0.00 | 75.00 | |
| 8003 Pool Phone | 107.68 | 183.40 | -75.72 | -41.3 % | 493.05 | 916.40 | -423.35 | -46.2 % |
| 8004 General Pool Maintenance | 1,595.00 | 300.00 | 1,295.00 | 431.7 % | 2,166.65 | 300.00 | 1,866.65 | 622.2 % |
| 8010 Cabana Maintenance | 0.00 | 1,000.00 | -1,000.00 | -100.0 % | 0.00 | 1,000.00 | -1,000.00 | -100.0 % |
| 8000 Total Pool & Cabana (non-osting) | 1,777.68 | 2,883.40 | -1,105.72 | -38.3 % | 2,834.70 | 3,616.40 | -781.70 | -21.6 % |
| 8300 HOA Utilities (non-posting) | | | | | | | | |
| 8302 Electricity | 641.78 | 795.00 | -153.22 | -19.3 % | 3,129.47 | 3,975.00 | -845.53 | -21.3 % |
| 8303 Water/Sewer | 2,987.23 | 10,000.00 | -7,012.77 | -70.1 % | 30,014.01 | 50,000.00 | -19,985.99 | -40.0 % |
| 8304 Trash | 1,926.44 | 1,791.70 | 134.74 | 7.5 % | 9,494.20 | 8,958.50 | 535.70 | 6.0 % |
| 8306 Gas | 48.06 | 50.00 | -1.94 | -3.9 % | 227.22 | 250.00 | -22.78 | -9.1 % |
| 8300 Total HOA Utilities (non-posting) | 5,603.51 | 12,636.70 | -7,033.19 | -55.7 % | 42,864.90 | 63,183.50 | -20,318.60 | -32.2 % |
| TOTAL EXPENSE | 47,839.73 | 47,939.00 | -99.27 | -0.2 % | 198,760.35 | 253,671.90 | -54,911.55 | -21.6 % |
| NOI | 2,967.14 | 2,490.10 | 477.04 | 19.2 % | 51,546.83 | -9,876.40 | 61,423.23 | 621.9 % |
| NON OPERATING INCOME | | | | | | | | |
| 9000 Reserve Income | | | | | | | | |
| 9001 Reserve Contribution | 12,700.00 | 12,698.50 | 1.50 | 0.0 % | 48,098.50 | 63,492.50 | -15,394.00 | -24.2 % |
| 9000 Total Reserve Income | 12,700.00 | 12,698.50 | 1.50 | 0.0 % | 48,098.50 | 63,492.50 | -15,394.00 | -24.2 % |
| TOTAL NON OPERATING INCOME | 12,700.00 | 12,698.50 | 1.50 | 0.0 % | 48,098.50 | 63,492.50 | -15,394.00 | -24.2 % |
| NON OPERATING EXPENSE | | | | | | | | |

| | Actual 05/01/20 - 05/31/20 | Budget 05/20 - 05/20 | \$ Change | % Change | Actual YTD 01/01/20 - 05/31/20 | Budget YTD 01/20 - 05/20 | \$ Change | % Change |
|------------------------------------|-------------------------------|-------------------------|------------------|-----------------|-----------------------------------|-----------------------------|-------------------|----------------|
| 9200 Reserve Expenses | | | | | | | | |
| 9202 Decks | 0.00 | 9,425.50 | -9,425.50 | -100.0 % | 19,918.41 | 9,425.50 | 10,492.91 | 111.3 % |
| 9203 Water Line Repair | 0.00 | 0.00 | 0.00 | | 19,021.18 | 0.00 | 19,021.18 | |
| 9208 Plumbing | 0.00 | 5,000.00 | -5,000.00 | -100.0 % | 0.00 | 5,000.00 | -5,000.00 | -100.0 % |
| 9230 Cabana | 6,637.66 | 0.00 | 6,637.66 | | 6,993.84 | 7,184.00 | -190.16 | -2.6 % |
| 9200 Total Reserve Expenses | 6,637.66 | 14,425.50 | -7,787.84 | -54.0 % | 45,933.43 | 21,609.50 | 24,323.93 | 112.6 % |
| 9500 Capital Items | | | | | | | | |
| 9510 Concrete Replacement | 10,000.00 | 0.00 | 10,000.00 | | 35,000.00 | 0.00 | 35,000.00 | |
| 9500 Total Capital Items | 10,000.00 | 0.00 | 10,000.00 | | 35,000.00 | 0.00 | 35,000.00 | |
| TOTAL NON OPERATING EXPENSE | 16,637.66 | 14,425.50 | 2,212.16 | 15.3 % | 80,933.43 | 21,609.50 | 59,323.93 | 274.5 % |
| NET INCOME | -970.52 | 763.10 | -1,733.62 | -227.2 % | 18,711.90 | 32,006.60 | -13,294.70 | -41.5 % |
| NET INCOME SUMMARY | | | | | | | | |
| Income | 50,806.87 | 50,429.10 | 377.77 | 0.7 % | 250,307.18 | 243,795.50 | 6,511.68 | 2.7 % |
| Expense | -47,839.73 | -47,939.00 | 99.27 | 0.2 % | -198,760.35 | -253,671.90 | 54,911.55 | 21.6 % |
| Other Income & Expense | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | |
| Net Operating Income | 2,967.14 | 2,490.10 | 477.04 | 19.2 % | 51,546.83 | -9,876.40 | 61,423.23 | 621.9 % |
| Non Operating Income | 12,700.00 | 12,698.50 | 1.50 | 0.0 % | 48,098.50 | 63,492.50 | -15,394.00 | -24.2 % |
| Non Operating Expense | -16,637.66 | -14,425.50 | -2,212.16 | -15.3 % | -80,933.43 | -21,609.50 | -59,323.93 | -274.5 % |
| NET INCOME | -970.52 | 763.10 | -1,733.62 | -227.2 % | 18,711.90 | 32,006.60 | -13,294.70 | -41.5 % |