

Budget Comparison

Property: Second Jefferson Green HOA

Comparison Periods: 06/01/20 - 06/30/20 and 01/01/20 - 06/30/20 (accrual basis)

	Actual 06/01/20 - 06/30/20	Budget 06/20 - 06/20	\$ Change	% Change	Actual YTD 01/01/20 - 06/30/20	Budget YTD 01/20 - 06/20	\$ Change	% Change
INCOME								
4100 Rental Income (non-posting)								
4105 Garage /Parking	50.00	50.00	0.00	0.0 %	100.00	100.00	0.00	0.0 %
4107 Association Dues	50,232.00	50,232.00	0.00	0.0 %	297,212.35	292,992.00	4,220.35	1.4 %
4110 NSF Fees	0.00	50.00	-50.00	-100.0 %	150.00	50.00	100.00	200.0 %
4111 Late Fees	111.65	187.50	-75.85	-40.5 %	3,218.27	1,125.00	2,093.27	186.1 %
4100 Total Rental Income (non-posting)	50,393.65	50,519.50	-125.85	-0.2 %	300,680.62	294,267.00	6,413.62	2.2 %
4500 Misc Income (non-posting)								
4501 Interest Income	1.87	9.60	-7.73	-80.5 %	22.08	57.60	-35.52	-61.7 %
4500 Total Misc Income (non-posting)	1.87	9.60	-7.73	-80.5 %	22.08	57.60	-35.52	-61.7 %
TOTAL INCOME	50,395.52	50,529.10	-133.58	-0.3 %	300,702.70	294,324.60	6,378.10	2.2 %
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	
5112 Paint	0.00	100.00	-100.00	-100.0 %	0.00	100.00	-100.00	-100.0 %
5113 Drywall Repairs	0.00	100.00	-100.00	-100.0 %	0.00	600.00	-600.00	-100.0 %
5122 Keys and Locks	-200.00	0.00	-200.00		-426.90	0.00	-426.90	
5125 Fire & Life Safety	0.00	275.00	-275.00	-100.0 %	989.83	275.00	714.83	259.9 %
5170 Extermination	31.01	0.00	31.01		378.01	0.00	378.01	
5100 Total Repairs & Maintenance Expense	-168.99	475.00	-643.99	-135.6 %	1,015.94	1,075.00	-59.06	-5.5 %
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	60.00	-60.00	-100.0 %
5605 Postage	6.00	100.00	-94.00	-94.0 %	149.00	600.00	-451.00	-75.2 %
5606 HOA Management Fee	2,016.00	2,016.00	0.00	0.0 %	12,096.00	12,096.00	0.00	0.0 %
5607 Copies/Printing	0.00	100.00	-100.00	-100.0 %	1,008.02	600.00	408.02	68.0 %
5608 Administrative	75.00	125.00	-50.00	-40.0 %	1,762.77	750.00	1,012.77	135.0 %
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	750.00	4,554.35	607.2 %
5614 Accounting	0.00	0.00	0.00		275.00	2,575.00	-2,300.00	-89.3 %
5617 HOA Insurance	9,224.20	7,686.90	1,537.30	20.0 %	55,345.20	46,121.40	9,223.80	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 %	48,098.50	76,191.00	-28,092.50	-36.9 %
5600 Total Administrative (non-posting)	11,321.20	22,861.40	-11,540.20	-50.5 %	125,460.84	142,143.40	-16,682.56	-11.7 %
5650 Bank Fees	30.43	20.00	10.43	52.2 %	80.62	120.00	-39.38	-32.8 %

	Actual 06/01/20 - 06/30/20	Budget 06/20 - 06/20	\$ Change	% Change	Actual YTD 01/01/20 - 06/30/20	Budget YTD 01/20 - 06/20	\$ Change	% Change
6100 Exterior Building Maintenance (non-po								
6101 Exterior Bldg Maintenance	0.00	200.00	-200.00	-100.0 %	10.77	1,200.00	-1,189.23	-99.1 %
6102 Roof/Gutter Maintenance	25.00	0.00	25.00		25.00	5,250.00	-5,225.00	-99.5 %
6103 Garage Doors	0.00	150.00	-150.00	-100.0 %	687.50	900.00	-212.50	-23.6 %
6104 Light Maintenance	200.00	350.00	-150.00	-42.9 %	1,893.36	2,100.00	-206.64	-9.8 %
6105 Plumbing Repairs	0.00	500.00	-500.00	-100.0 %	737.00	1,000.00	-263.00	-26.3 %
6106 Keys	37.50	0.00	37.50		87.50	30.00	57.50	191.7 %
6107 Signs	0.00	0.00	0.00		0.00	100.00	-100.00	-100.0 %
6100 Total Exterior Building Maintenance	262.50	1,200.00	-937.50	-78.1 %	3,441.13	10,580.00	-7,138.87	-67.5 %
7000 Grounds & Landscaping (non-posting)								
7001 Landscape Maint. Contract	4,225.00	4,312.50	-87.50	-2.0 %	12,675.00	12,937.50	-262.50	-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	2,356.50	1,500.00	856.50	57.1 %	15,212.37	6,000.00	9,212.37	153.5 %
7004 Tree.Shrub Maint.	922.00	0.00	922.00		2,067.50	5,000.00	-2,932.50	-58.6 %
7006 General Maintenance	0.00	125.00	-125.00	-100.0 %	204.93	750.00	-545.07	-72.7 %
7020 Pet Services	0.00	225.00	-225.00	-100.0 %	0.00	1,350.00	-1,350.00	-100.0 %
7030 General Grounds Misc	0.00	125.00	-125.00	-100.0 %	75.00	250.00	-175.00	-70.0 %
7000 Total Grounds & Landscaping (non	7,503.50	6,287.50	1,216.00	19.3 %	42,010.86	63,787.50	-21,776.64	-34.1 %
8000 Pool & Cabana (non-osting)								
8001 Pool Contract	1,369.62	1,400.00	-30.38	-2.2 %	1,469.62	2,800.00	-1,330.38	-47.5 %
8002 Pool Supplies	-50.00	1,500.00	-1,550.00	-103.3 %	25.00	1,500.00	-1,475.00	-98.3 %
8003 Pool Phone	107.68	503.40	-395.72	-78.6 %	600.73	1,419.80	-819.07	-57.7 %
8004 General Pool Maintenance	0.00	300.00	-300.00	-100.0 %	2,166.65	600.00	1,566.65	261.1 %
8010 Cabana Maintenance	0.00	0.00	0.00		0.00	1,000.00	-1,000.00	-100.0 %
8000 Total Pool & Cabana (non-osting)	1,427.30	3,703.40	-2,276.10	-61.5 %	4,262.00	7,319.80	-3,057.80	-41.8 %
8300 HOA Utilities (non-posting)								
8302 Electricity	729.44	795.00	-65.56	-8.2 %	3,858.91	4,770.00	-911.09	-19.1 %
8303 Water/Sewer	8,710.10	10,000.00	-1,289.90	-12.9 %	38,724.11	60,000.00	-21,275.89	-35.5 %
8304 Trash	1,926.44	1,791.70	134.74	7.5 %	11,420.64	10,750.20	670.44	6.2 %
8306 Gas	48.42	150.00	-101.58	-67.7 %	275.64	400.00	-124.36	-31.1 %
8300 Total HOA Utilities (non-posting)	11,414.40	12,736.70	-1,322.30	-10.4 %	54,279.30	75,920.20	-21,640.90	-28.5 %
TOTAL EXPENSE	31,790.34	47,284.00	-15,493.66	-32.8 %	230,550.69	300,955.90	-70,405.21	-23.4 %
NOI	18,605.18	3,245.10	15,360.08	473.3 %	70,152.01	-6,631.30	76,783.31	1,157.9 %
NON OPERATING INCOME								
9000 Reserve Income								
9001 Reserve Contribution	0.00	12,698.50	-12,698.50	-100.0 %	48,098.50	76,191.00	-28,092.50	-36.9 %
9000 Total Reserve Income	0.00	12,698.50	-12,698.50	-100.0 %	48,098.50	76,191.00	-28,092.50	-36.9 %
TOTAL NON OPERATING INCOME	0.00	12,698.50	-12,698.50	-100.0 %	48,098.50	76,191.00	-28,092.50	-36.9 %

	Actual 06/01/20 - 06/30/20	Budget 06/20 - 06/20	\$ Change	% Change	Actual YTD 01/01/20 - 06/30/20	Budget YTD 01/20 - 06/20	\$ Change	% Change
NON OPERATING EXPENSE								
9200 Reserve Expenses								
9202 Decks	0.00	0.00	0.00		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	0.00	0.00		0.00	5,000.00	-5,000.00	-100.0 %
9230 Cabana	0.00	0.00	0.00		6,993.84	7,184.00	-190.16	-2.6 %
9200 Total Reserve Expenses	0.00	0.00	0.00		45,933.43	21,609.50	24,323.93	112.6 %
9500 Capital Items								
9510 Concrete Replacement	0.00	0.00	0.00		35,000.00	0.00	35,000.00	
9500 Total Capital Items	0.00	0.00	0.00		35,000.00	0.00	35,000.00	
TOTAL NON OPERATING EXPENSE	0.00	0.00	0.00		80,933.43	21,609.50	59,323.93	274.5 %
NET INCOME	18,605.18	15,943.60	2,661.58	16.7 %	37,317.08	47,950.20	-10,633.12	-22.2 %
NET INCOME SUMMARY								
Income	50,395.52	50,529.10	-133.58	-0.3 %	300,702.70	294,324.60	6,378.10	2.2 %
Expense	-31,790.34	-47,284.00	15,493.66	32.8 %	-230,550.69	-300,955.90	70,405.21	23.4 %
Other Income & Expense	0.00	0.00	0.00		0.00	0.00	0.00	
Net Operating Income	18,605.18	3,245.10	15,360.08	473.3 %	70,152.01	-6,631.30	76,783.31	1,157.9 %
Non Operating Income	0.00	12,698.50	-12,698.50	-100.0 %	48,098.50	76,191.00	-28,092.50	-36.9 %
Non Operating Expense	0.00	0.00	0.00		-80,933.43	-21,609.50	-59,323.93	-274.5 %
NET INCOME	18,605.18	15,943.60	2,661.58	16.7 %	37,317.08	47,950.20	-10,633.12	-22.2 %