

Budget Comparison

Property: Second Jefferson Green HOA

Comparison Periods: 07/01/20 - 07/31/20 and 01/01/20 - 07/31/20 (accrual basis)

	Actual 07/01/20 - 07/31/20	Budget 07/20 - 07/20	\$ Change	% Change	Actual YTD 01/01/20 - 07/31/20	Budget YTD 01/20 - 07/20	\$ Change	% Change
INCOME								
4100 Rental Income (non-posting)								
4105 Garage /Parking	50.00	0.00	50.00		150.00	100.00	50.00	50.0 %
4107 Association Dues	50,232.00	50,232.00	0.00	0.0 %	347,444.35	343,224.00	4,220.35	1.2 %
4110 NSF Fees	0.00	0.00	0.00		150.00	50.00	100.00	200.0 %
4111 Late Fees	713.03	187.50	525.53	280.3 %	3,931.30	1,312.50	2,618.80	199.5 %
4100 Total Rental Income (non-posting)	50,995.03	50,419.50	575.53	1.1 %	351,675.65	344,686.50	6,989.15	2.0 %
4500 Misc Income (non-posting)								
4501 Interest Income	2.16	9.60	-7.44	-77.5 %	24.24	67.20	-42.96	-63.9 %
4500 Total Misc Income (non-posting)	2.16	9.60	-7.44	-77.5 %	24.24	67.20	-42.96	-63.9 %
TOTAL INCOME	50,997.19	50,429.10	568.09	1.1 %	351,699.89	344,753.70	6,946.19	2.0 %
EXPENSE								
5100 Repairs & Maintenance Expense (non-								
5104 Maintenance	0.00	50.00	-50.00	-100.0 %	0.00	150.00	-150.00	-100.0 %
5108 Plumbing	0.00	0.00	0.00		75.00	0.00	75.00	
5112 Paint	0.00	0.00	0.00		0.00	100.00	-100.00	-100.0 %
5113 Drywall Repairs	0.00	100.00	-100.00	-100.0 %	0.00	700.00	-700.00	-100.0 %
5122 Keys and Locks	-418.24	0.00	-418.24		-845.14	0.00	-845.14	
5125 Fire & Life Safety	0.00	0.00	0.00		989.83	275.00	714.83	259.9 %
5130 Garage Doors	0.00	25.00	-25.00	-100.0 %	0.00	25.00	-25.00	-100.0 %
5135 Painting Labor	0.00	25.00	-25.00	-100.0 %	0.00	25.00	-25.00	-100.0 %
5170 Extermination	83.96	0.00	83.96		461.97	0.00	461.97	
5100 Total Repairs & Maintenance Expense	-334.28	200.00	-534.28	-267.1 %	681.66	1,275.00	-593.34	-46.5 %
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	70.00	-70.00	-100.0 %
5605 Postage	5.00	100.00	-95.00	-95.0 %	154.00	700.00	-546.00	-78.0 %
5606 HOA Management Fee	2,016.00	2,016.00	0.00	0.0 %	14,112.00	14,112.00	0.00	0.0 %
5607 Copies/Printing	57.10	100.00	-42.90	-42.9 %	1,065.12	700.00	365.12	52.2 %
5608 Administrative	275.00	125.00	150.00	120.0 %	2,037.77	875.00	1,162.77	132.9 %
5609 Meeting Expense	0.00	0.00	0.00		0.00	1,000.00	-1,000.00	-100.0 %
5611 HOA Legal Fees	180.00	125.00	55.00	44.0 %	5,484.35	875.00	4,609.35	526.8 %
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 %	64,569.40	53,808.30	10,761.10	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 %	60,798.50	88,889.50	-28,091.00	-31.6 %
5600 Total Administrative (non-posting)	24,457.30	22,861.40	1,595.90	7.0 %	149,918.14	165,004.80	-15,086.66	-9.1 %

	Actual 07/01/20 - 07/31/20	Budget 07/20 - 07/20	\$ Change	% Change	Actual YTD 01/01/20 - 07/31/20	Budget YTD 01/20 - 07/20	\$ Change	% Change
5650 Bank Fees	30.82	20.00	10.82	54.1 %	111.44	140.00	-28.56	-20.4 %
6100 Exterior Building Maintenance (non-po								
6101 Exterior Bldg Maintenance	25.00	200.00	-175.00	-87.5 %	35.77	1,400.00	-1,364.23	-97.4 %
6102 Roof/Gutter Maintenance	0.00	2,625.00	-2,625.00	-100.0 %	25.00	7,875.00	-7,850.00	-99.7 %
6103 Garage Doors	37.50	150.00	-112.50	-75.0 %	725.00	1,050.00	-325.00	-31.0 %
6104 Light Maintenance	137.50	350.00	-212.50	-60.7 %	2,030.86	2,450.00	-419.14	-17.1 %
6105 Plumbing Repairs	0.00	0.00	0.00		1,422.00	1,000.00	422.00	42.2 %
6106 Keys	56.79	0.00	56.79		144.29	30.00	114.29	381.0 %
6107 Signs	0.00	0.00	0.00		0.00	100.00	-100.00	-100.0 %
6100 Total Exterior Building Maintenance	256.79	3,325.00	-3,068.21	-92.3 %	4,382.92	13,905.00	-9,522.08	-68.5 %
7000 Grounds & Landscaping (non-posting)								
7001 Landscape Maint. Contract	4,429.98	4,312.50	117.48	2.7 %	17,104.98	17,250.00	-145.02	-0.8 %
7002 Snow Removal	0.00	0.00	0.00		11,776.06	37,500.00	-25,723.94	-68.6 %
7003 Irrigation Maintenance	3,171.50	1,500.00	1,671.50	111.4 %	18,383.87	7,500.00	10,883.87	145.1 %
7004 Tree.Shrub Maint.	224.00	2,500.00	-2,276.00	-91.0 %	2,291.50	7,500.00	-5,208.50	-69.4 %
7006 General Maintenance	0.00	125.00	-125.00	-100.0 %	204.93	875.00	-670.07	-76.6 %
7020 Pet Services	0.00	125.00	-125.00	-100.0 %	0.00	1,475.00	-1,475.00	-100.0 %
7030 General Grounds Misc	50.00	0.00	50.00		125.00	250.00	-125.00	-50.0 %
7000 Total Grounds & Landscaping (non	7,875.48	8,562.50	-687.02	-8.0 %	49,886.34	72,350.00	-22,463.66	-31.0 %
8000 Pool & Cabana (non-osting)								
8001 Pool Contract	1,195.00	1,400.00	-205.00	-14.6 %	2,664.62	4,200.00	-1,535.38	-36.6 %
8002 Pool Supplies	558.78	1,500.00	-941.22	-62.7 %	583.78	3,000.00	-2,416.22	-80.5 %
8003 Pool Phone	108.31	503.40	-395.09	-78.5 %	709.04	1,923.20	-1,214.16	-63.1 %
8004 General Pool Maintenance	195.18	300.00	-104.82	-34.9 %	2,361.83	900.00	1,461.83	162.4 %
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)	2,057.27	3,703.40	-1,646.13	-44.4 %	6,319.27	11,023.20	-4,703.93	-42.7 %
8300 HOA Utilities (non-posting)								
8302 Electricity	868.20	795.00	73.20	9.2 %	4,727.11	5,565.00	-837.89	-15.1 %
8303 Water/Sewer	17,201.61	10,000.00	7,201.61	72.0 %	55,240.72	70,000.00	-14,759.28	-21.1 %
8304 Trash	1,926.44	1,791.70	134.74	7.5 %	13,347.08	12,541.90	805.18	6.4 %
8305 Storm Water	0.00	8,150.00	-8,150.00	-100.0 %	0.00	8,150.00	-8,150.00	-100.0 %
8306 Gas	48.40	150.00	-101.60	-67.7 %	324.04	550.00	-225.96	-41.1 %
8300 Total HOA Utilities (non-posting)	20,044.65	20,886.70	-842.05	-4.0 %	73,638.95	96,806.90	-23,167.95	-23.9 %
TOTAL EXPENSE	54,388.03	59,559.00	-5,170.97	-8.7 %	284,938.72	360,514.90	-75,576.18	-21.0 %
NOI	-3,390.84	-9,129.90	5,739.06	62.9 %	66,761.17	-15,761.20	82,522.37	523.6 %
NON OPERATING INCOME								
9000 Reserve Income								
9001 Reserve Contribution	12,700.00	12,698.50	1.50	0.0 %	60,798.50	88,889.50	-28,091.00	-31.6 %
9000 Total Reserve Income	12,700.00	12,698.50	1.50	0.0 %	60,798.50	88,889.50	-28,091.00	-31.6 %

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TOTAL NON OPERATING INCOME	12,700.00	12,698.50	1.50	0.0 %	60,798.50	88,889.50	-28,091.00	-31.6 %
NON OPERATING EXPENSE								
9200 Reserve Expenses								
9202 Decks	0.00	9,425.50	-9,425.50	-100.0 %	19,918.41	18,851.00	1,067.41	5.7 %
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 %
9231 Parking Lot/Concrete	10,487.00	77,931.00	-67,444.00	-86.5 %	45,487.00	77,931.00	-32,444.00	-41.6 %
9200 Total Reserve Expenses	10,487.00	87,356.50	-76,869.50	-88.0 %	91,420.43	108,966.00	-17,545.57	-16.1 %
TOTAL NON OPERATING EXPENSE	10,487.00	87,356.50	-76,869.50	-88.0 %	91,420.43	108,966.00	-17,545.57	-16.1 %
NET INCOME	-1,177.84	-83,787.90	82,610.06	98.6 %	36,139.24	-35,837.70	71,976.94	200.8 %
NET INCOME SUMMARY								
Income	50,997.19	50,429.10	568.09	1.1 %	351,699.89	344,753.70	6,946.19	2.0 %
Expense	-54,388.03	-59,559.00	5,170.97	8.7 %	-284,938.72	-360,514.90	75,576.18	21.0 %
Other Income & Expense	0.00	0.00	0.00		0.00	0.00	0.00	
Net Operating Income	-3,390.84	-9,129.90	5,739.06	62.9 %	66,761.17	-15,761.20	82,522.37	523.6 %
Non Operating Income	12,700.00	12,698.50	1.50	0.0 %	60,798.50	88,889.50	-28,091.00	-31.6 %
Non Operating Expense	-10,487.00	-87,356.50	76,869.50	88.0 %	-91,420.43	-108,966.00	17,545.57	16.1 %
NET INCOME	-1,177.84	-83,787.90	82,610.06	98.6 %	36,139.24	-35,837.70	71,976.94	200.8 %