

Budget Comparison

Property: Second Jefferson Green HOA

Comparison Periods: 08/01/20 - 08/31/20 and 01/01/20 - 08/31/20 (accrual basis)

	Actual 08/01/20 - 08/31/20	Budget 08/20 - 08/20	\$ Change	% Change	Actual YTD 01/01/20 - 08/31/20	Budget YTD 01/20 - 08/20	\$ Change	% Change
INCOME								
4100 Rental Income (non-posting)								
4105 Garage /Parking	0.00	0.00	0.00		150.00	100.00	50.00	50.0 %
4107 Association Dues	50,232.00	50,232.00	0.00	0.0 %	397,676.35	393,456.00	4,220.35	1.1 %
4110 NSF Fees	0.00	0.00	0.00		150.00	50.00	100.00	200.0 %
4111 Late Fees	359.92	187.50	172.42	92.0 %	4,291.22	1,500.00	2,791.22	186.1 %
4100 Total Rental Income (non-posting)	50,591.92	50,419.50	172.42	0.3 %	402,267.57	395,106.00	7,161.57	1.8 %
4500 Misc Income (non-posting)								
4501 Interest Income	1.95	9.60	-7.65	-79.7 %	26.19	76.80	-50.61	-65.9 %
4500 Total Misc Income (non-posting)	1.95	9.60	-7.65	-79.7 %	26.19	76.80	-50.61	-65.9 %
TOTAL INCOME	50,593.87	50,429.10	164.77	0.3 %	402,293.76	395,182.80	7,110.96	1.8 %
EXPENSE								
5100 Repairs & Maintenance Expense (non-								
5104 Maintenance	0.00	0.00	0.00		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	100.00	100.00	0.00	0.0 %	100.00	800.00	-700.00	-87.5 %
5122 Keys and Locks	-175.00	0.00	-175.00		-1,020.14	0.00	-1,020.14	
5125 Fire & Life Safety	0.00	0.00	0.00		989.83	275.00	714.83	259.9 %
5130 Garage Doors	0.00	0.00	0.00		0.00	25.00	-25.00	-100.0 %
5135 Painting Labor	0.00	0.00	0.00		0.00	25.00	-25.00	-100.0 %
5170 Extermination	50.00	350.00	-300.00	-85.7 %	511.97	350.00	161.97	46.3 %
5100 Total Repairs & Maintenance Expense	-25.00	450.00	-475.00	-105.6 %	656.66	1,725.00	-1,068.34	-61.9 %
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	80.00	-80.00	-100.0 %
5605 Postage	6.00	100.00	-94.00	-94.0 %	160.00	800.00	-640.00	-80.0 %
5606 HOA Management Fee	2,016.00	2,016.00	0.00	0.0 %	16,128.00	16,128.00	0.00	0.0 %
5607 Copies/Printing	0.00	100.00	-100.00	-100.0 %	1,065.12	800.00	265.12	33.1 %
5608 Administrative	125.00	125.00	0.00	0.0 %	2,162.77	1,000.00	1,162.77	116.3 %
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 %	5,484.35	1,000.00	4,484.35	448.4 %
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 %	73,793.60	61,495.20	12,298.40	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 %	60,798.50	101,588.00	-40,789.50	-40.2 %
5600 Total Administrative (non-posting)	11,371.20	22,861.40	-11,490.20	-50.3 %	161,289.34	187,866.20	-26,576.86	-14.1 %

	Actual 08/01/20 - 08/31/20	Budget 08/20 - 08/20	\$ Change	% Change	Actual YTD 01/01/20 - 08/31/20	Budget YTD 01/20 - 08/20	\$ Change	% Change
5650 Bank Fees	31.81	20.00	11.81	59.0 %	143.25	160.00	-16.75	-10.5 %
6100 Exterior Building Maintenance (non-po								
6101 Exterior Bldg Maintenance	0.00	200.00	-200.00	-100.0 %	35.77	1,600.00	-1,564.23	-97.8 %
6102 Roof/Gutter Maintenance	0.00	0.00	0.00		25.00	7,875.00	-7,850.00	-99.7 %
6103 Garage Doors	300.00	150.00	150.00	100.0 %	1,025.00	1,200.00	-175.00	-14.6 %
6104 Light Maintenance	2,016.50	350.00	1,666.50	476.1 %	4,047.36	2,800.00	1,247.36	44.5 %
6105 Plumbing Repairs	509.50	0.00	509.50		1,931.50	1,000.00	931.50	93.2 %
6106 Keys	0.00	30.00	-30.00	-100.0 %	144.29	60.00	84.29	140.5 %
6107 Signs	0.00	0.00	0.00		0.00	100.00	-100.00	-100.0 %
6100 Total Exterior Building Maintenance	2,826.00	730.00	2,096.00	287.1 %	7,208.92	14,635.00	-7,426.08	-50.7 %
7000 Grounds & Landscaping (non-posting)								
7001 Landscape Maint. Contract	4,225.00	4,312.50	-87.50	-2.0 %	21,329.98	21,562.50	-232.52	-1.1 %
7002 Snow Removal	0.00	0.00	0.00		11,776.06	37,500.00	-25,723.94	-68.6 %
7003 Irrigation Maintenance	2,134.50	1,500.00	634.50	42.3 %	20,518.37	9,000.00	11,518.37	128.0 %
7004 Tree.Shrub Maint.	0.00	0.00	0.00		2,291.50	7,500.00	-5,208.50	-69.4 %
7006 General Maintenance	100.00	125.00	-25.00	-20.0 %	304.93	1,000.00	-695.07	-69.5 %
7020 Pet Services	0.00	225.00	-225.00	-100.0 %	0.00	1,700.00	-1,700.00	-100.0 %
7030 General Grounds Misc	0.00	0.00	0.00		125.00	250.00	-125.00	-50.0 %
7000 Total Grounds & Landscaping (non	6,459.50	6,162.50	297.00	4.8 %	56,345.84	78,512.50	-22,166.66	-28.2 %
8000 Pool & Cabana (non-osting)								
8001 Pool Contract	1,445.00	1,400.00	45.00	3.2 %	4,109.62	5,600.00	-1,490.38	-26.6 %
8002 Pool Supplies	714.81	1,500.00	-785.19	-52.3 %	1,298.59	4,500.00	-3,201.41	-71.1 %
8003 Pool Phone	107.11	503.40	-396.29	-78.7 %	816.15	2,426.60	-1,610.45	-66.4 %
8004 General Pool Maintenance	1,260.58	300.00	960.58	320.2 %	3,622.41	1,200.00	2,422.41	201.9 %
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)	3,527.50	3,703.40	-175.90	-4.7 %	9,846.77	14,726.60	-4,879.83	-33.1 %
8300 HOA Utilities (non-posting)								
8302 Electricity	822.31	795.00	27.31	3.4 %	5,549.42	6,360.00	-810.58	-12.7 %
8303 Water/Sewer	9,087.50	10,000.00	-912.50	-9.1 %	64,328.22	80,000.00	-15,671.78	-19.6 %
8304 Trash	1,926.44	1,791.70	134.74	7.5 %	15,273.52	14,333.60	939.92	6.6 %
8305 Storm Water	0.00	0.00	0.00		0.00	8,150.00	-8,150.00	-100.0 %
8306 Gas	47.94	150.00	-102.06	-68.0 %	371.98	700.00	-328.02	-46.9 %
8300 Total HOA Utilities (non-posting)	11,884.19	12,736.70	-852.51	-6.7 %	85,523.14	109,543.60	-24,020.46	-21.9 %
5140 Parking Expense	278.43	0.00	278.43		278.43	0.00	278.43	
TOTAL EXPENSE	36,353.63	46,664.00	-10,310.37	-22.1 %	321,292.35	407,178.90	-85,886.55	-21.1 %
NOI	14,240.24	3,765.10	10,475.14	278.2 %	81,001.41	-11,996.10	92,997.51	775.2 %
NON OPERATING INCOME								
9000 Reserve Income								
9001 Reserve Contribution	0.00	12,698.50	-12,698.50	-100.0 %	60,798.50	101,588.00	-40,789.50	-40.2 %

	Actual 08/01/20 - 08/31/20	Budget 08/20 - 08/20	\$ Change	% Change	Actual YTD 01/01/20 - 08/31/20	Budget YTD 01/20 - 08/20	\$ Change	% Change
9000 Total Reserve Income	0.00	12,698.50	-12,698.50	-100.0 %	60,798.50	101,588.00	-40,789.50	-40.2 %
TOTAL NON OPERATING INCOME	0.00	12,698.50	-12,698.50	-100.0 %	60,798.50	101,588.00	-40,789.50	-40.2 %
NON OPERATING EXPENSE								
9200 Reserve Expenses								
9202 Decks	0.00	0.00	0.00		19,918.41	18,851.00	1,067.41	5.7 %
9203 Water Line Repair	-4,750.00	0.00	-4,750.00		14,271.18	0.00	14,271.18	
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	0.00	0.00	0.00		45,487.00	77,931.00	-32,444.00	-41.6 %
9200 Total Reserve Expenses	-4,750.00	0.00	-4,750.00		86,670.43	108,966.00	-22,295.57	-20.5 %
TOTAL NON OPERATING EXPENSE	-4,750.00	0.00	-4,750.00		86,670.43	108,966.00	-22,295.57	-20.5 %
NET INCOME	18,990.24	16,463.60	2,526.64	15.3 %	55,129.48	-19,374.10	74,503.58	384.6 %
NET INCOME SUMMARY								
Income	50,593.87	50,429.10	164.77	0.3 %	402,293.76	395,182.80	7,110.96	1.8 %
Expense	-36,353.63	-46,664.00	10,310.37	22.1 %	-321,292.35	-407,178.90	85,886.55	21.1 %
Other Income & Expense	0.00	0.00	0.00		0.00	0.00	0.00	
Net Operating Income	14,240.24	3,765.10	10,475.14	278.2 %	81,001.41	-11,996.10	92,997.51	775.2 %
Non Operating Income	0.00	12,698.50	-12,698.50	-100.0 %	60,798.50	101,588.00	-40,789.50	-40.2 %
Non Operating Expense	4,750.00	0.00	4,750.00		-86,670.43	-108,966.00	22,295.57	20.5 %
NET INCOME	18,990.24	16,463.60	2,526.64	15.3 %	55,129.48	-19,374.10	74,503.58	384.6 %