

# Budget Comparison

Property: Second Jefferson Green HOA

Comparison Periods: 09/01/20 - 09/30/20 and 01/01/20 - 09/30/20 (accrual basis)

	Actual 09/01/20 - 09/30/20	Budget 09/20 - 09/20	\$ Change	% Change	Actual YTD 01/01/20 - 09/30/20	Budget YTD 01/20 - 09/20	\$ Change	% Change
<b>INCOME</b>								
4100 Rental Income (non-posting)								
4105 Garage /Parking	0.00	50.00	-50.00	-100.0 %	150.00	150.00	0.00	0.0 %
4107 Association Dues	50,232.00	50,232.00	0.00	0.0 %	447,908.35	443,688.00	4,220.35	1.0 %
4110 NSF Fees	0.00	0.00	0.00		150.00	50.00	100.00	200.0 %
4111 Late Fees	88.88	187.50	-98.62	-52.6 %	4,380.10	1,687.50	2,692.60	159.6 %
4100 Total Rental Income (non-posting)	50,320.88	50,469.50	-148.62	-0.3 %	452,588.45	445,575.50	7,012.95	1.6 %
4500 Misc Income (non-posting)								
4501 Interest Income	2.08	9.60	-7.52	-78.3 %	28.27	86.40	-58.13	-67.3 %
4500 Total Misc Income (non-posting)	2.08	9.60	-7.52	-78.3 %	28.27	86.40	-58.13	-67.3 %
<b>TOTAL INCOME</b>	<b>50,322.96</b>	<b>50,479.10</b>	<b>-156.14</b>	<b>-0.3 %</b>	<b>452,616.72</b>	<b>445,661.90</b>	<b>6,954.82</b>	<b>1.6 %</b>
<b>EXPENSE</b>								
5030 Cleaning & Maintenance Expense (no	-9.08	0.00	-9.08		-9.08	0.00	-9.08	
5060 Legal and Other Professional Fees (nc								
5062 Legal Fees	335.00	0.00	335.00		335.00	0.00	335.00	
5060 Total Legal and Other Professional	335.00	0.00	335.00		335.00	0.00	335.00	
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	0.00	100.00	-100.00	-100.0 %	200.00	900.00	-700.00	-77.8 %
5122 Keys and Locks	-574.90	0.00	-574.90		-1,595.04	0.00	-1,595.04	
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	0.00	0.00	0.00		511.97	350.00	161.97	46.3 %
5100 Total Repairs & Maintenance Expe	-574.90	100.00	-674.90	-674.9 %	181.76	1,825.00	-1,643.24	-90.0 %
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	90.00	-90.00	-100.0 %
5605 Postage	114.50	100.00	14.50	14.5 %	274.50	900.00	-625.50	-69.5 %
5606 HOA Management Fee	2,016.00	2,016.00	0.00	0.0 %	18,144.00	18,144.00	0.00	0.0 %
5607 Copies/Printing	9.50	100.00	-90.50	-90.5 %	1,074.62	900.00	174.62	19.4 %
5608 Administrative	612.50	125.00	487.50	390.0 %	2,775.27	1,125.00	1,650.27	146.7 %
5609 Meeting Expense	0.00	0.00	0.00		0.00	1,000.00	-1,000.00	-100.0 %
5611 HOA Legal Fees	-275.00	125.00	-400.00	-320.0 %	5,209.35	1,125.00	4,084.35	363.1 %

	Actual 09/01/20 - 09/30/20	Budget 09/20 - 09/20	\$ Change	% Change	Actual YTD 01/01/20 - 09/30/20	Budget YTD 01/20 - 09/20	\$ Change	% Change
5614 Accounting	2,300.00	0.00	2,300.00		2,575.00	2,575.00	0.00	0.0 %
5617 HOA Insurance	9,224.20	7,686.90	1,537.30	20.0 %	83,017.80	69,182.10	13,835.70	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 %	73,498.50	114,286.50	-40,788.00	-35.7 %
5600 Total Administrative (non-posting)	26,701.70	22,861.40	3,840.30	16.8 %	187,991.04	210,727.60	-22,736.56	-10.8 %
5650 Bank Fees	0.00	20.00	-20.00	-100.0 %	143.25	180.00	-36.75	-20.4 %
6100 Exterior Building Maintenance (non-po								
6101 Exterior Bldg Maintenance	4,808.78	200.00	4,608.78	2,304.4 %	4,844.55	1,800.00	3,044.55	169.1 %
6102 Roof/Gutter Maintenance	960.00	0.00	960.00		985.00	7,875.00	-6,890.00	-87.5 %
6103 Garage Doors	150.00	150.00	0.00	0.0 %	1,175.00	1,350.00	-175.00	-13.0 %
6104 Light Maintenance	383.35	350.00	33.35	9.5 %	4,430.71	3,150.00	1,280.71	40.7 %
6105 Plumbing Repairs	200.00	500.00	-300.00	-60.0 %	2,131.50	1,500.00	631.50	42.1 %
6106 Keys	10.68	0.00	10.68		154.97	60.00	94.97	158.3 %
6107 Signs	0.00	0.00	0.00		0.00	100.00	-100.00	-100.0 %
6100 Total Exterior Building Maintenance	6,512.81	1,200.00	5,312.81	442.7 %	13,721.73	15,835.00	-2,113.27	-13.3 %
7000 Grounds & Landscaping (non-posting)								
7001 Landscape Maint. Contract	4,225.00	4,312.50	-87.50	-2.0 %	25,554.98	25,875.00	-320.02	-1.2 %
7002 Snow Removal	0.00	0.00	0.00		11,776.06	37,500.00	-25,723.94	-68.6 %
7003 Irrigation Maintenance	0.00	1,500.00	-1,500.00	-100.0 %	20,518.37	10,500.00	10,018.37	95.4 %
7004 Tree.Shrub Maint.	6,668.00	0.00	6,668.00		8,959.50	7,500.00	1,459.50	19.5 %
7006 General Maintenance	38.66	125.00	-86.34	-69.1 %	343.59	1,125.00	-781.41	-69.5 %
7020 Pet Services	0.00	225.00	-225.00	-100.0 %	0.00	1,925.00	-1,925.00	-100.0 %
7030 General Grounds Misc	0.00	125.00	-125.00	-100.0 %	125.00	375.00	-250.00	-66.7 %
7000 Total Grounds & Landscaping (non	10,931.66	6,287.50	4,644.16	73.9 %	67,277.50	84,800.00	-17,522.50	-20.7 %
8000 Pool & Cabana (non-osting)								
8001 Pool Contract	0.00	1,400.00	-1,400.00	-100.0 %	4,109.62	7,000.00	-2,890.38	-41.3 %
8002 Pool Supplies	0.00	1,500.00	-1,500.00	-100.0 %	1,298.59	6,000.00	-4,701.41	-78.4 %
8003 Pool Phone	107.11	503.40	-396.29	-78.7 %	923.26	2,930.00	-2,006.74	-68.5 %
8004 General Pool Maintenance	65.58	0.00	65.58		3,687.99	1,200.00	2,487.99	207.3 %
8010 Cabana Maintenance	332.50	1,000.00	-667.50	-66.8 %	332.50	2,000.00	-1,667.50	-83.4 %
8000 Total Pool & Cabana (non-osting)	505.19	4,403.40	-3,898.21	-88.5 %	10,351.96	19,130.00	-8,778.04	-45.9 %
8300 HOA Utilities (non-posting)								
8302 Electricity	708.51	795.00	-86.49	-10.9 %	6,257.93	7,155.00	-897.07	-12.5 %
8303 Water/Sewer	12,980.88	10,000.00	2,980.88	29.8 %	77,309.10	90,000.00	-12,690.90	-14.1 %
8304 Trash	1,926.44	1,791.70	134.74	7.5 %	17,199.96	16,125.30	1,074.66	6.7 %
8305 Storm Water	0.00	0.00	0.00		0.00	8,150.00	-8,150.00	-100.0 %
8306 Gas	48.36	150.00	-101.64	-67.8 %	420.34	850.00	-429.66	-50.5 %
8300 Total HOA Utilities (non-posting)	15,664.19	12,736.70	2,927.49	23.0 %	101,187.33	122,280.30	-21,092.97	-17.2 %
5140 Parking Expense	132.28	0.00	132.28		410.71	0.00	410.71	
<b>TOTAL EXPENSE</b>	<b>60,198.85</b>	<b>47,609.00</b>	<b>12,589.85</b>	<b>26.4 %</b>	<b>381,591.20</b>	<b>454,787.90</b>	<b>-73,196.70</b>	<b>-16.1 %</b>

	Actual 09/01/20 - 09/30/20	Budget 09/20 - 09/20	\$ Change	% Change	Actual YTD 01/01/20 - 09/30/20	Budget YTD 01/20 - 09/20	\$ Change	% Change
<b>NOI</b>	<b>-9,875.89</b>	<b>2,870.10</b>	<b>-12,745.99</b>	<b>-444.1 %</b>	<b>71,025.52</b>	<b>-9,126.00</b>	<b>80,151.52</b>	<b>878.3 %</b>
<b>NON OPERATING INCOME</b>								
9000 Reserve Income								
9001 Reserve Contribution	12,700.00	12,698.50	1.50	0.0 %	73,498.50	114,286.50	-40,788.00	-35.7 %
9000 Total Reserve Income	12,700.00	12,698.50	1.50	0.0 %	73,498.50	114,286.50	-40,788.00	-35.7 %
<b>TOTAL NON OPERATING INCOME</b>	<b>12,700.00</b>	<b>12,698.50</b>	<b>1.50</b>	<b>0.0 %</b>	<b>73,498.50</b>	<b>114,286.50</b>	<b>-40,788.00</b>	<b>-35.7 %</b>
<b>NON OPERATING EXPENSE</b>								
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	0.00	0.00	0.00		14,271.18	0.00	14,271.18	
9208 Plumbing	0.00	5,000.00	-5,000.00	-100.0 %	0.00	10,000.00	-10,000.00	-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	0.00	5,000.00	-5,000.00	-100.0 %	86,670.43	113,966.00	-27,295.57	-24.0 %
9500 Capital Items								
9507 Rehab Painting and Drywall	0.00	0.00	0.00		-100.00	0.00	-100.00	
9500 Total Capital Items	0.00	0.00	0.00		-100.00	0.00	-100.00	
<b>TOTAL NON OPERATING EXPENSE</b>	<b>0.00</b>	<b>5,000.00</b>	<b>-5,000.00</b>	<b>-100.0 %</b>	<b>86,570.43</b>	<b>113,966.00</b>	<b>-27,395.57</b>	<b>-24.0 %</b>
<b>NET INCOME</b>	<b>2,824.11</b>	<b>10,568.60</b>	<b>-7,744.49</b>	<b>-73.3 %</b>	<b>57,953.59</b>	<b>-8,805.50</b>	<b>66,759.09</b>	<b>758.2 %</b>
<b>NET INCOME SUMMARY</b>								
Income	50,322.96	50,479.10	-156.14	-0.3 %	452,616.72	445,661.90	6,954.82	1.6 %
Expense	-60,198.85	-47,609.00	-12,589.85	26.4 %	-381,591.20	-454,787.90	73,196.70	16.1 %
Other Income & Expense	0.00	0.00	0.00		0.00	0.00	0.00	
Net Operating Income	-9,875.89	2,870.10	-12,745.99	-444.1 %	71,025.52	-9,126.00	80,151.52	878.3 %
Non Operating Income	12,700.00	12,698.50	1.50	0.0 %	73,498.50	114,286.50	-40,788.00	-35.7 %
Non Operating Expense	0.00	-5,000.00	5,000.00	100.0 %	-86,570.43	-113,966.00	27,395.57	24.0 %
<b>NET INCOME</b>	<b>2,824.11</b>	<b>10,568.60</b>	<b>-7,744.49</b>	<b>-73.3 %</b>	<b>57,953.59</b>	<b>-8,805.50</b>	<b>66,759.09</b>	<b>758.2 %</b>