

Budget Comparison

Property: Second Jefferson Green HOA

Comparison Periods: 02/01/21 - 02/28/21 and 01/01/21 - 02/28/21 (accrual basis)

| | Actual 02/01/21 - 02/28/21 | Budget 02/21 - 02/21 | \$ Change | % Change | Actual YTD 01/01/21 - 02/28/21 | Budget YTD 01/21 - 02/21 | \$ Change | % Change |
|--|-------------------------------|-------------------------|---------------|--------------|-----------------------------------|-----------------------------|---------------|--------------|
| INCOME | | | | | | | | |
| 4100 Rental Income (non-posting) | | | | | | | | |
| 4105 Garage /Parking | 0.00 | 0.00 | 0.00 | | 0.00 | 50.00 | -50.00 | -100.0 % |
| 4107 Association Dues | 52,080.00 | 52,080.00 | 0.00 | 0.0 % | 104,160.00 | 104,160.00 | 0.00 | 0.0 % |
| 4110 NSF Fees | 50.00 | 0.00 | 50.00 | | 100.00 | 0.00 | 100.00 | |
| 4111 Late Fees | 348.38 | 187.50 | 160.88 | 85.8 % | 1,036.61 | 375.00 | 661.61 | 176.4 % |
| 4100 Total Rental Income (non-posting) | 52,478.38 | 52,267.50 | 210.88 | 0.4 % | 105,296.61 | 104,585.00 | 711.61 | 0.7 % |
| 4500 Misc Income (non-posting) | | | | | | | | |
| 4501 Interest Income | 2.49 | 2.92 | -0.43 | -14.7 % | 4.83 | 5.82 | -0.99 | -17.0 % |
| 4500 Total Misc Income (non-posting) | 2.49 | 2.92 | -0.43 | -14.7 % | 4.83 | 5.82 | -0.99 | -17.0 % |
| 4650 Covenant Violaltions | 50.00 | 0.00 | 50.00 | | 100.00 | 0.00 | 100.00 | |
| TOTAL INCOME | 52,530.87 | 52,270.42 | 260.45 | 0.5 % | 105,401.44 | 104,590.82 | 810.62 | 0.8 % |
| EXPENSE | | | | | | | | |
| 5600 Administrative (non-posting) | | | | | | | | |
| 5601 Supplies | 0.00 | 10.00 | -10.00 | -100.0 % | 0.00 | 20.00 | -20.00 | -100.0 % |
| 5605 Postage | 11.00 | 100.00 | -89.00 | -89.0 % | 17.00 | 200.00 | -183.00 | -91.5 % |
| 5606 HOA Management Fee | 2,016.00 | 2,016.00 | 0.00 | 0.0 % | 4,032.00 | 4,032.00 | 0.00 | 0.0 % |
| 5607 Copies/Printing | 20.25 | 125.00 | -104.75 | -83.8 % | 20.25 | 250.00 | -229.75 | -91.9 % |
| 5608 Administrative | 37.50 | 175.00 | -137.50 | -78.6 % | 287.50 | 350.00 | -62.50 | -17.9 % |
| 5609 Meeting Expense | 0.00 | 83.30 | -83.30 | -100.0 % | 0.00 | 166.60 | -166.60 | -100.0 % |
| 5611 HOA Legal Fees | 0.00 | 250.00 | -250.00 | -100.0 % | 0.00 | 500.00 | -500.00 | -100.0 % |
| 5617 HOA Insurance | 12,013.20 | 9,685.40 | 2,327.80 | 24.0 % | 24,026.40 | 19,370.80 | 4,655.60 | 24.0 % |
| 5623 Reserve Transfer | 15,000.00 | 14,950.00 | 50.00 | 0.3 % | 27,700.00 | 29,900.00 | -2,200.00 | -7.4 % |
| 5600 Total Administrative (non-posting) | 29,097.95 | 27,394.70 | 1,703.25 | 6.2 % | 56,083.15 | 54,789.40 | 1,293.75 | 2.4 % |
| 5650 Bank Fees | 27.40 | 20.00 | 7.40 | 37.0 % | 78.87 | 20.00 | 58.87 | 294.4 % |
| 6100 Building Maintenance (non-posting) | | | | | | | | |
| 6101 Exterior Bldg Maintenance | 0.00 | 200.00 | -200.00 | -100.0 % | 0.00 | 400.00 | -400.00 | -100.0 % |
| 6102 Roof/Gutter Maintenance | 65.00 | 0.00 | 65.00 | | 65.00 | 0.00 | 65.00 | |
| 6103 Garage Doors | 0.00 | 150.00 | -150.00 | -100.0 % | 2,406.60 | 300.00 | 2,106.60 | 702.2 % |
| 6104 Light Maintenance | 0.00 | 350.00 | -350.00 | -100.0 % | 50.00 | 700.00 | -650.00 | -92.9 % |
| 6105 Plumbing Repairs | 425.00 | 0.00 | 425.00 | | 922.50 | 0.00 | 922.50 | |
| 6106 Keys | 0.00 | 0.00 | 0.00 | | -149.52 | 0.00 | -149.52 | |
| 6110 HOA Maintenance Repairs | 0.00 | 0.00 | 0.00 | | 75.00 | 50.00 | 25.00 | 50.0 % |
| 6111 Drywall Repairs | 0.00 | 100.00 | -100.00 | -100.0 % | 0.00 | 200.00 | -200.00 | -100.0 % |
| 6100 Total Building Maintenance (non-pc | 490.00 | 800.00 | -310.00 | -38.8 % | 3,369.58 | 1,650.00 | 1,719.58 | 104.2 % |
| 7000 Grounds & Landscaping (non-posting) | | | | | | | | |

| | Actual 02/01/21 - 02/28/21 | Budget 02/21 - 02/21 | \$ Change | % Change | Actual YTD 01/01/21 - 02/28/21 | Budget YTD 01/21 - 02/21 | \$ Change | % Change |
|--|-------------------------------|-------------------------|-------------------|------------------|-----------------------------------|-----------------------------|-------------------|------------------|
| 7002 Snow Removal | 2,247.50 | 10,000.00 | -7,752.50 | -77.5 % | 3,540.00 | 20,000.00 | -16,460.00 | -82.3 % |
| 7004 Tree.Shrub Maint. | 0.00 | 0.00 | 0.00 | | 0.00 | 2,500.00 | -2,500.00 | -100.0 % |
| 7006 General Maintenance | 0.00 | 125.00 | -125.00 | -100.0 % | 62.50 | 250.00 | -187.50 | -75.0 % |
| 7020 Pet Services | 145.00 | 650.00 | -505.00 | -77.7 % | 985.00 | 1,300.00 | -315.00 | -24.2 % |
| 7030 General Grounds Misc | 50.00 | 50.00 | 0.00 | 0.0 % | 50.00 | 100.00 | -50.00 | -50.0 % |
| 7000 Total Grounds & Landscaping (non | 2,442.50 | 10,825.00 | -8,382.50 | -77.4 % | 4,637.50 | 24,150.00 | -19,512.50 | -80.8 % |
| 8000 Pool & Cabana (non-osting) | | | | | | | | |
| 8003 Pool Phone | 111.07 | 290.00 | -178.93 | -61.7 % | 222.14 | 580.00 | -357.86 | -61.7 % |
| 8004 General Pool Maintenance | 65.58 | 0.00 | 65.58 | | 131.16 | 0.00 | 131.16 | |
| 8000 Total Pool & Cabana (non-osting) | 176.65 | 290.00 | -113.35 | -39.1 % | 353.30 | 580.00 | -226.70 | -39.1 % |
| 8300 HOA Utilities (non-posting) | | | | | | | | |
| 8302 Electricity | 610.25 | 898.75 | -288.50 | -32.1 % | 1,229.61 | 1,797.50 | -567.89 | -31.6 % |
| 8303 Water/Sewer | 1,698.21 | 9,378.75 | -7,680.54 | -81.9 % | 12,419.34 | 18,757.50 | -6,338.16 | -33.8 % |
| 8304 Trash | 2,080.76 | 1,875.00 | 205.76 | 11.0 % | 2,264.51 | 3,750.00 | -1,485.49 | -39.6 % |
| 8306 Gas | 48.41 | 0.00 | 48.41 | | 96.95 | 0.00 | 96.95 | |
| 8300 Total HOA Utilities (non-posting) | 4,437.63 | 12,152.50 | -7,714.87 | -63.5 % | 16,010.41 | 24,305.00 | -8,294.59 | -34.1 % |
| TOTAL EXPENSE | 36,672.13 | 51,482.20 | -14,810.07 | -28.8 % | 80,532.81 | 105,494.40 | -24,961.59 | -23.7 % |
| NOI | 15,858.74 | 788.22 | 15,070.52 | 1,912.0 % | 24,868.63 | -903.58 | 25,772.21 | 2,852.2 % |
| NON OPERATING INCOME | | | | | | | | |
| 9000 Reserve Income | | | | | | | | |
| 9001 Reserve Contribution | 15,000.00 | 14,950.00 | 50.00 | 0.3 % | 27,700.00 | 29,900.00 | -2,200.00 | -7.4 % |
| 9000 Total Reserve Income | 15,000.00 | 14,950.00 | 50.00 | 0.3 % | 27,700.00 | 29,900.00 | -2,200.00 | -7.4 % |
| TOTAL NON OPERATING INCOME | 15,000.00 | 14,950.00 | 50.00 | 0.3 % | 27,700.00 | 29,900.00 | -2,200.00 | -7.4 % |
| NET INCOME | 30,858.74 | 15,738.22 | 15,120.52 | 96.1 % | 52,568.63 | 28,996.42 | 23,572.21 | 81.3 % |
| NET INCOME SUMMARY | | | | | | | | |
| Income | 52,530.87 | 52,270.42 | 260.45 | 0.5 % | 105,401.44 | 104,590.82 | 810.62 | 0.8 % |
| Expense | -36,672.13 | -51,482.20 | 14,810.07 | 28.8 % | -80,532.81 | -105,494.40 | 24,961.59 | 23.7 % |
| Other Income & Expense | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | |
| Net Operating Income | 15,858.74 | 788.22 | 15,070.52 | 1,912.0 % | 24,868.63 | -903.58 | 25,772.21 | 2,852.2 % |
| Non Operating Income | 15,000.00 | 14,950.00 | 50.00 | 0.3 % | 27,700.00 | 29,900.00 | -2,200.00 | -7.4 % |
| NET INCOME | 30,858.74 | 15,738.22 | 15,120.52 | 96.1 % | 52,568.63 | 28,996.42 | 23,572.21 | 81.3 % |

| Actual 02/01/21 - 02/28/21 | Budget 02/21 - 02/21 | \$ Change | % Change | Actual YTD 01/01/21 - 02/28/21 | Budget YTD 01/21 - 02/21 | \$ Change | % Change |
|--------------------------------------|--------------------------------|------------------|-----------------|--|------------------------------------|------------------|-----------------|
|--------------------------------------|--------------------------------|------------------|-----------------|--|------------------------------------|------------------|-----------------|