

Budget Comparison

Property: Second Jefferson Green HOA

Comparison Periods: 03/01/21 - 03/31/21 and 01/01/21 - 03/31/21 (accrual basis)

	Actual 03/01/21 - 03/31/21	Budget 03/21 - 03/21	\$ Change	% Change	Actual YTD 01/01/21 - 03/31/21	Budget YTD 01/21 - 03/21	\$ Change	% Change
INCOME								
4100 Rental Income (non-posting)								
4105 Garage /Parking	50.00	50.00	0.00	0.0 %	50.00	100.00	-50.00	-50.0 %
4107 Association Dues	52,080.00	52,080.00	0.00	0.0 %	156,240.00	156,240.00	0.00	0.0 %
4110 NSF Fees	0.00	0.00	0.00		100.00	0.00	100.00	
4111 Late Fees	272.04	187.50	84.54	45.1 %	1,308.65	562.50	746.15	132.6 %
4100 Total Rental Income (non-posting)	52,402.04	52,317.50	84.54	0.2 %	157,698.65	156,902.50	796.15	0.5 %
4500 Misc Income (non-posting)								
4501 Interest Income	2.89	2.92	-0.03	-1.0 %	7.72	8.74	-1.02	-11.7 %
4500 Total Misc Income (non-posting)	2.89	2.92	-0.03	-1.0 %	7.72	8.74	-1.02	-11.7 %
4650 Covenant Violaltions	0.00	0.00	0.00		100.00	0.00	100.00	
TOTAL INCOME	52,404.93	52,320.42	84.51	0.2 %	157,806.37	156,911.24	895.13	0.6 %
EXPENSE								
5100 Repairs & Maintenance Expense (non-								
5117 Maintenance Supplies	0.00	50.00	-50.00	-100.0 %	0.00	50.00	-50.00	-100.0 %
5122 Keys and Locks	-175.00	0.00	-175.00		-175.00	0.00	-175.00	
5170 Extermination	0.00	75.00	-75.00	-100.0 %	0.00	75.00	-75.00	-100.0 %
5100 Total Repairs & Maintenance Expe	-175.00	125.00	-300.00	-240.0 %	-175.00	125.00	-300.00	-240.0 %
5600 Administrative (non-posting)								
5601 Supplies	0.00	10.00	-10.00	-100.0 %	0.00	30.00	-30.00	-100.0 %
5605 Postage	4.08	100.00	-95.92	-95.9 %	21.08	300.00	-278.92	-93.0 %
5606 HOA Management Fee	2,016.00	2,016.00	0.00	0.0 %	6,048.00	6,048.00	0.00	0.0 %
5607 Copies/Printing	10.75	125.00	-114.25	-91.4 %	31.00	375.00	-344.00	-91.7 %
5608 Administrative	200.00	175.00	25.00	14.3 %	487.50	525.00	-37.50	-7.1 %
5609 Meeting Expense	0.00	83.34	-83.34	-100.0 %	0.00	249.94	-249.94	-100.0 %
5611 HOA Legal Fees	0.00	250.00	-250.00	-100.0 %	0.00	750.00	-750.00	-100.0 %
5617 HOA Insurance	12,013.20	9,685.40	2,327.80	24.0 %	36,039.60	29,056.20	6,983.40	24.0 %
5623 Reserve Transfer	15,000.00	14,950.00	50.00	0.3 %	42,700.00	44,850.00	-2,150.00	-4.8 %
5600 Total Administrative (non-posting)	29,244.03	27,394.74	1,849.29	6.8 %	85,327.18	82,184.14	3,143.04	3.8 %
5650 Bank Fees	26.67	20.00	6.67	33.4 %	105.54	40.00	65.54	163.8 %
6100 Building Maintenance (non-posting)								
6101 Exterior Bldg Maintenance	0.00	200.00	-200.00	-100.0 %	0.00	600.00	-600.00	-100.0 %
6102 Roof/Gutter Maintenance	0.00	0.00	0.00		65.00	0.00	65.00	
6103 Garage Doors	2,490.55	150.00	2,340.55	1,560.4 %	4,897.15	450.00	4,447.15	988.3 %
6104 Light Maintenance	0.00	350.00	-350.00	-100.0 %	50.00	1,050.00	-1,000.00	-95.2 %
6105 Plumbing Repairs	325.00	500.00	-175.00	-35.0 %	1,247.50	500.00	747.50	149.5 %

	Actual 03/01/21 - 03/31/21	Budget 03/21 - 03/21	\$ Change	% Change	Actual YTD 01/01/21 - 03/31/21	Budget YTD 01/21 - 03/21	\$ Change	% Change
6106 Keys	41.74	9.00	32.74	363.8 %	-107.78	9.00	-116.78	-1,297.6 %
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	300.00	-300.00	-100.0 %
6100 Total Building Maintenance (non-pc)	2,857.29	1,309.00	1,548.29	118.3 %	6,226.87	2,959.00	3,267.87	110.4 %
7000 Grounds & Landscaping (non-posting)								
7002 Snow Removal	11,676.86	5,000.00	6,676.86	133.5 %	15,216.86	25,000.00	-9,783.14	-39.1 %
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	375.00	-312.50	-83.3 %
7020 Pet Services	0.00	650.00	-650.00	-100.0 %	985.00	1,950.00	-965.00	-49.5 %
7030 General Grounds Misc	0.00	50.00	-50.00	-100.0 %	50.00	150.00	-100.00	-66.7 %
7000 Total Grounds & Landscaping (non)	11,676.86	5,825.00	5,851.86	100.5 %	16,314.36	29,975.00	-13,660.64	-45.6 %
8000 Pool & Cabana (non-osting)								
8003 Pool Phone	111.17	290.00	-178.83	-61.7 %	333.31	870.00	-536.69	-61.7 %
8004 General Pool Maintenance	65.58	0.00	65.58		196.74	0.00	196.74	
8000 Total Pool & Cabana (non-osting)	176.75	290.00	-113.25	-39.1 %	530.05	870.00	-339.95	-39.1 %
8300 HOA Utilities (non-posting)								
8302 Electricity	607.06	898.75	-291.69	-32.5 %	1,836.67	2,696.25	-859.58	-31.9 %
8303 Water/Sewer	2,268.56	9,378.75	-7,110.19	-75.8 %	14,687.90	28,136.25	-13,448.35	-47.8 %
8304 Trash	2,110.75	1,875.00	235.75	12.6 %	4,375.26	5,625.00	-1,249.74	-22.2 %
8306 Gas	48.41	0.00	48.41		145.36	0.00	145.36	
8300 Total HOA Utilities (non-posting)	5,034.78	12,152.50	-7,117.72	-58.6 %	21,045.19	36,457.50	-15,412.31	-42.3 %
TOTAL EXPENSE	48,841.38	47,116.24	1,725.14	3.7 %	129,374.19	152,610.64	-23,236.45	-15.2 %
NOI	3,563.55	5,204.18	-1,640.63	-31.5 %	28,432.18	4,300.60	24,131.58	561.1 %
NON OPERATING INCOME								
9000 Reserve Income								
9001 Reserve Contribution	15,000.00	14,950.00	50.00	0.3 %	42,700.00	44,850.00	-2,150.00	-4.8 %
9000 Total Reserve Income	15,000.00	14,950.00	50.00	0.3 %	42,700.00	44,850.00	-2,150.00	-4.8 %
TOTAL NON OPERATING INCOME	15,000.00	14,950.00	50.00	0.3 %	42,700.00	44,850.00	-2,150.00	-4.8 %
NON OPERATING EXPENSE								
9200 Reserve Expenses								
9208 Plumbing	0.00	5,000.00	-5,000.00	-100.0 %	0.00	5,000.00	-5,000.00	-100.0 %
9200 Total Reserve Expenses	0.00	5,000.00	-5,000.00	-100.0 %	0.00	5,000.00	-5,000.00	-100.0 %
TOTAL NON OPERATING EXPENSE	0.00	5,000.00	-5,000.00	-100.0 %	0.00	5,000.00	-5,000.00	-100.0 %
NET INCOME	18,563.55	15,154.18	3,409.37	22.5 %	71,132.18	44,150.60	26,981.58	61.1 %

	Actual 03/01/21 - 03/31/21	Budget 03/21 - 03/21	\$ Change	% Change	Actual YTD 01/01/21 - 03/31/21	Budget YTD 01/21 - 03/21	\$ Change	% Change
NET INCOME SUMMARY								
Income	52,404.93	52,320.42	84.51	0.2 %	157,806.37	156,911.24	895.13	0.6 %
Expense	-48,841.38	-47,116.24	-1,725.14	3.7 %	-129,374.19	-152,610.64	23,236.45	15.2 %
Other Income & Expense	0.00	0.00	0.00		0.00	0.00	0.00	
Net Operating Income	3,563.55	5,204.18	-1,640.63	-31.5 %	28,432.18	4,300.60	24,131.58	561.1 %
Non Operating Income	15,000.00	14,950.00	50.00	0.3 %	42,700.00	44,850.00	-2,150.00	-4.8 %
Non Operating Expense	0.00	-5,000.00	5,000.00	100.0 %	0.00	-5,000.00	5,000.00	100.0 %
NET INCOME	18,563.55	15,154.18	3,409.37	22.5 %	71,132.18	44,150.60	26,981.58	61.1 %