

Budget Comparison

Property: Second Jefferson Green HOA

Comparison Periods: 04/01/21 - 04/30/21 and 01/01/21 - 04/30/21 (accrual basis)

	Actual 04/01/21 - 04/30/21	Budget 04/21 - 04/21	\$ Change	% Change	Actual YTD 01/01/21 - 04/30/21	Budget YTD 01/21 - 04/21	\$ Change	% Change
INCOME								
4100 Rental Income (non-posting)								
4105 Garage /Parking	0.00	0.00	0.00		50.00	100.00	-50.00	-50.0 %
4107 Association Dues	52,080.00	52,080.00	0.00	0.0 %	208,320.00	208,320.00	0.00	0.0 %
4110 NSF Fees	0.00	50.00	-50.00	-100.0 %	100.00	50.00	50.00	100.0 %
4111 Late Fees	362.97	187.50	175.47	93.6 %	1,671.62	750.00	921.62	122.9 %
4100 Total Rental Income (non-posting)	52,442.97	52,317.50	125.47	0.2 %	210,141.62	209,220.00	921.62	0.4 %
4500 Misc Income (non-posting)								
4501 Interest Income	3.11	2.92	0.19	6.5 %	10.83	11.66	-0.83	-7.1 %
4500 Total Misc Income (non-posting)	3.11	2.92	0.19	6.5 %	10.83	11.66	-0.83	-7.1 %
4650 Covenant Violaltions	0.00	0.00	0.00		100.00	0.00	100.00	
TOTAL INCOME	52,446.08	52,320.42	125.66	0.2 %	210,252.45	209,231.66	1,020.79	0.5 %
EXPENSE								
5100 Repairs & Maintenance Expense (non-								
5104 Maintenance	0.00	25.00	-25.00	-100.0 %	0.00	75.00	-75.00	-100.0 %
5109 Miscellaneous Repairs Expense	4.65	0.00	4.65		4.65	0.00	4.65	
5117 Maintenance Supplies	0.00	50.00	-50.00	-100.0 %	0.00	100.00	-100.00	-100.0 %
5122 Keys and Locks	-350.00	0.00	-350.00		-525.00	0.00	-525.00	
5170 Extermination	0.00	75.00	-75.00	-100.0 %	0.00	150.00	-150.00	-100.0 %
5100 Total Repairs & Maintenance Expe	-345.35	150.00	-495.35	-330.2 %	-520.35	325.00	-845.35	-260.1 %
5600 Administrative (non-posting)								
5601 Supplies	0.00	10.00	-10.00	-100.0 %	0.00	40.00	-40.00	-100.0 %
5605 Postage	6.12	100.00	-93.88	-93.9 %	27.20	400.00	-372.80	-93.2 %
5606 HOA Management Fee	2,016.00	2,016.00	0.00	0.0 %	8,064.00	8,064.00	0.00	0.0 %
5607 Copies/Printing	9.55	125.00	-115.45	-92.4 %	40.55	500.00	-459.45	-91.9 %
5608 Administrative	25.00	175.00	-150.00	-85.7 %	512.50	700.00	-187.50	-26.8 %
5609 Meeting Expense	0.00	83.34	-83.34	-100.0 %	0.00	333.28	-333.28	-100.0 %
5611 HOA Legal Fees	0.00	250.00	-250.00	-100.0 %	0.00	1,000.00	-1,000.00	-100.0 %
5617 HOA Insurance	12,013.20	9,685.40	2,327.80	24.0 %	48,052.80	38,741.60	9,311.20	24.0 %
5618 D & O Insurance	754.00	0.00	754.00		754.00	0.00	754.00	
5623 Reserve Transfer	15,000.00	14,950.00	50.00	0.3 %	57,700.00	59,800.00	-2,100.00	-3.5 %
5600 Total Administrative (non-posting)	29,823.87	27,394.74	2,429.13	8.9 %	115,151.05	109,578.88	5,572.17	5.1 %
5650 Bank Fees	0.00	20.00	-20.00	-100.0 %	105.54	60.00	45.54	75.9 %
6100 Building Maintenance (non-posting)								
6101 Exterior Bldg Maintenance	0.00	200.00	-200.00	-100.0 %	0.00	800.00	-800.00	-100.0 %
6102 Roof/Gutter Maintenance	2,180.00	0.00	2,180.00		2,245.00	0.00	2,245.00	

	Actual 04/01/21 - 04/30/21	Budget 04/21 - 04/21	\$ Change	% Change	Actual YTD 01/01/21 - 04/30/21	Budget YTD 01/21 - 04/21	\$ Change	% Change
6103 Garage Doors	100.00	150.00	-50.00	-33.3 %	4,997.15	600.00	4,397.15	732.9 %
6104 Light Maintenance	0.00	350.00	-350.00	-100.0 %	50.00	1,400.00	-1,350.00	-96.4 %
6105 Plumbing Repairs	0.00	0.00	0.00		1,247.50	500.00	747.50	149.5 %
6106 Keys	0.00	9.00	-9.00	-100.0 %	-107.78	18.00	-125.78	-698.8 %
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	400.00	-400.00	-100.0 %
6100 Total Building Maintenance (non-pc)	2,280.00	809.00	1,471.00	181.8 %	8,506.87	3,768.00	4,738.87	125.8 %
7000 Grounds & Landscaping (non-posting)								
7001 Landscape Maint. Contract	4,225.00	4,312.50	-87.50	-2.0 %	4,225.00	4,312.50	-87.50	-2.0 %
7002 Snow Removal	5,737.00	5,000.00	737.00	14.7 %	20,953.86	30,000.00	-9,046.14	-30.2 %
7003 Irrigation Maintenance	0.00	1,875.00	-1,875.00	-100.0 %	0.00	1,875.00	-1,875.00	-100.0 %
7004 Tree.Shrub Maint.	970.00	2,500.00	-1,530.00	-61.2 %	970.00	5,000.00	-4,030.00	-80.6 %
7006 General Maintenance	0.00	125.00	-125.00	-100.0 %	62.50	500.00	-437.50	-87.5 %
7020 Pet Services	290.00	0.00	290.00		1,275.00	1,950.00	-675.00	-34.6 %
7030 General Grounds Misc	0.00	50.00	-50.00	-100.0 %	50.00	200.00	-150.00	-75.0 %
7000 Total Grounds & Landscaping (non)	11,222.00	13,862.50	-2,640.50	-19.0 %	27,536.36	43,837.50	-16,301.14	-37.2 %
8000 Pool & Cabana (non-osting)								
8003 Pool Phone	111.32	290.00	-178.68	-61.6 %	444.63	1,160.00	-715.37	-61.7 %
8004 General Pool Maintenance	157.06	0.00	157.06		353.80	0.00	353.80	
8000 Total Pool & Cabana (non-osting)	268.38	290.00	-21.62	-7.5 %	798.43	1,160.00	-361.57	-31.2 %
8300 HOA Utilities (non-posting)								
8302 Electricity	610.45	898.75	-288.30	-32.1 %	2,447.12	3,595.00	-1,147.88	-31.9 %
8303 Water/Sewer	9,836.47	9,378.75	457.72	4.9 %	24,524.37	37,515.00	-12,990.63	-34.6 %
8304 Trash	2,080.76	1,875.00	205.76	11.0 %	6,456.02	7,500.00	-1,043.98	-13.9 %
8306 Gas	50.04	0.00	50.04		195.40	0.00	195.40	
8300 Total HOA Utilities (non-posting)	12,577.72	12,152.50	425.22	3.5 %	33,622.91	48,610.00	-14,987.09	-30.8 %
TOTAL EXPENSE	55,826.62	54,678.74	1,147.88	2.1 %	185,200.81	207,339.38	-22,138.57	-10.7 %
NOI	-3,380.54	-2,358.32	-1,022.22	-43.3 %	25,051.64	1,892.28	23,159.36	1,223.9 %
NON OPERATING INCOME								
9000 Reserve Income								
9001 Reserve Contribution	15,000.00	14,950.00	50.00	0.3 %	57,700.00	59,800.00	-2,100.00	-3.5 %
9000 Total Reserve Income	15,000.00	14,950.00	50.00	0.3 %	57,700.00	59,800.00	-2,100.00	-3.5 %
TOTAL NON OPERATING INCOME	15,000.00	14,950.00	50.00	0.3 %	57,700.00	59,800.00	-2,100.00	-3.5 %
NON OPERATING EXPENSE								
9200 Reserve Expenses								
9203 Water Line Repair	0.00	10,000.00	-10,000.00	-100.0 %	0.00	10,000.00	-10,000.00	-100.0 %
9208 Plumbing	0.00	0.00	0.00		0.00	5,000.00	-5,000.00	-100.0 %
9230 Cabana	0.00	3,500.00	-3,500.00	-100.0 %	0.00	3,500.00	-3,500.00	-100.0 %

	Actual 04/01/21 - 04/30/21	Budget 04/21 - 04/21	\$ Change	% Change	Actual YTD 01/01/21 - 04/30/21	Budget YTD 01/21 - 04/21	\$ Change	% Change
9200 Total Reserve Expenses	0.00	13,500.00	-13,500.00	-100.0 %	0.00	18,500.00	-18,500.00	-100.0 %
TOTAL NON OPERATING EXPENSE	0.00	13,500.00	-13,500.00	-100.0 %	0.00	18,500.00	-18,500.00	-100.0 %
NET INCOME	11,619.46	-908.32	12,527.78	1,379.2 %	82,751.64	43,192.28	39,559.36	91.6 %
NET INCOME SUMMARY								
Income	52,446.08	52,320.42	125.66	0.2 %	210,252.45	209,231.66	1,020.79	0.5 %
Expense	-55,826.62	-54,678.74	-1,147.88	2.1 %	-185,200.81	-207,339.38	22,138.57	10.7 %
Other Income & Expense	0.00	0.00	0.00		0.00	0.00	0.00	
Net Operating Income	-3,380.54	-2,358.32	-1,022.22	-43.3 %	25,051.64	1,892.28	23,159.36	1,223.9 %
Non Operating Income	15,000.00	14,950.00	50.00	0.3 %	57,700.00	59,800.00	-2,100.00	-3.5 %
Non Operating Expense	0.00	-13,500.00	13,500.00	100.0 %	0.00	-18,500.00	18,500.00	100.0 %
NET INCOME	11,619.46	-908.32	12,527.78	1,379.2 %	82,751.64	43,192.28	39,559.36	91.6 %