

Budget Comparison

Property: Second Jefferson Green HOA

Comparison Periods: 05/01/21 - 05/31/21 and 01/01/21 - 05/31/21 (accrual basis)

	Actual 05/01/21 - 05/31/21	Budget 05/21 - 05/21	\$ Change	% Change	Actual YTD 01/01/21 - 05/31/21	Budget YTD 01/21 - 05/21	\$ Change	% Change
INCOME								
4100 Rental Income (non-posting)								
4105 Garage /Parking	0.00	50.00	-50.00	-100.0 %	50.00	150.00	-100.00	-66.7 %
4107 Association Dues	52,080.00	52,080.00	0.00	0.0 %	260,400.00	260,400.00	0.00	0.0 %
4110 NSF Fees	50.00	0.00	50.00		150.00	50.00	100.00	200.0 %
4111 Late Fees	417.31	187.50	229.81	122.6 %	2,088.93	937.50	1,151.43	122.8 %
4100 Total Rental Income (non-posting)	52,547.31	52,317.50	229.81	0.4 %	262,688.93	261,537.50	1,151.43	0.4 %
4500 Misc Income (non-posting)								
4501 Interest Income	2.95	2.92	0.03	1.0 %	13.78	14.58	-0.80	-5.5 %
4500 Total Misc Income (non-posting)	2.95	2.92	0.03	1.0 %	13.78	14.58	-0.80	-5.5 %
4650 Covenant Violaltions	0.00	0.00	0.00		100.00	0.00	100.00	
TOTAL INCOME	52,550.26	52,320.42	229.84	0.4 %	262,802.71	261,552.08	1,250.63	0.5 %
EXPENSE								
5100 Repairs & Maintenance Expense (non-								
5104 Maintenance	0.00	25.00	-25.00	-100.0 %	0.00	100.00	-100.00	-100.0 %
5109 Miscellaneous Repairs Expense	0.00	0.00	0.00		4.65	0.00	4.65	
5112 Paint	0.00	50.00	-50.00	-100.0 %	0.00	50.00	-50.00	-100.0 %
5117 Maintenance Supplies	0.00	50.00	-50.00	-100.0 %	0.00	150.00	-150.00	-100.0 %
5122 Keys and Locks	112.50	0.00	112.50		-412.50	0.00	-412.50	
5170 Extermination	0.00	75.00	-75.00	-100.0 %	0.00	225.00	-225.00	-100.0 %
5100 Total Repairs & Maintenance Expei	112.50	200.00	-87.50	-43.8 %	-407.85	525.00	-932.85	-177.7 %
5600 Administrative (non-posting)								
5601 Supplies	0.00	10.00	-10.00	-100.0 %	0.00	50.00	-50.00	-100.0 %
5605 Postage	7.14	100.00	-92.86	-92.9 %	34.34	500.00	-465.66	-93.1 %
5606 HOA Management Fee	2,016.00	2,016.00	0.00	0.0 %	10,080.00	10,080.00	0.00	0.0 %
5607 Copies/Printing	8.60	125.00	-116.40	-93.1 %	49.15	625.00	-575.85	-92.1 %
5608 Administrative	227.00	175.00	52.00	29.7 %	739.50	875.00	-135.50	-15.5 %
5609 Meeting Expense	0.00	83.34	-83.34	-100.0 %	0.00	416.62	-416.62	-100.0 %
5611 HOA Legal Fees	130.00	250.00	-120.00	-48.0 %	130.00	1,250.00	-1,120.00	-89.6 %
5614 Accounting	2,575.00	0.00	2,575.00		2,575.00	0.00	2,575.00	
5617 HOA Insurance	12,013.20	9,685.40	2,327.80	24.0 %	60,066.00	48,427.00	11,639.00	24.0 %
5618 D & O Insurance	0.00	0.00	0.00		754.00	0.00	754.00	
5623 Reserve Transfer	15,000.00	14,950.00	50.00	0.3 %	72,700.00	74,750.00	-2,050.00	-2.7 %
5600 Total Administrative (non-posting)	31,976.94	27,394.74	4,582.20	16.7 %	147,127.99	136,973.62	10,154.37	7.4 %
5650 Bank Fees	0.00	20.00	-20.00	-100.0 %	105.54	80.00	25.54	31.9 %
6100 Building Maintenance (non-posting)								

	Actual 05/01/21 - 05/31/21	Budget 05/21 - 05/21	\$ Change	% Change	Actual YTD 01/01/21 - 05/31/21	Budget YTD 01/21 - 05/21	\$ Change	% Change
6101 Exterior Bldg Maintenance	0.00	200.00	-200.00	-100.0 %	0.00	1,000.00	-1,000.00	-100.0 %
6102 Roof/Gutter Maintenance	150.00	0.00	150.00		2,395.00	0.00	2,395.00	
6103 Garage Doors	1,060.88	150.00	910.88	607.3 %	6,058.03	750.00	5,308.03	707.7 %
6104 Light Maintenance	0.00	350.00	-350.00	-100.0 %	50.00	1,750.00	-1,700.00	-97.1 %
6105 Plumbing Repairs	312.50	0.00	312.50		1,560.00	500.00	1,060.00	212.0 %
6106 Keys	0.00	9.00	-9.00	-100.0 %	-107.78	27.00	-134.78	-499.2 %
6110 HOA Maintenance Repairs	0.00	50.00	-50.00	-100.0 %	75.00	100.00	-25.00	-25.0 %
6111 Drywall Repairs	0.00	100.00	-100.00	-100.0 %	0.00	500.00	-500.00	-100.0 %
6100 Total Building Maintenance (non-pc)	1,523.38	859.00	664.38	77.3 %	10,030.25	4,627.00	5,403.25	116.8 %
7000 Grounds & Landscaping (non-posting)								
7001 Landscape Maint. Contract	4,300.00	4,312.50	-12.50	-0.3 %	8,525.00	8,625.00	-100.00	-1.2 %
7002 Snow Removal	0.00	0.00	0.00		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	3,750.00	-3,750.00	-100.0 %
7004 Tree.Shrub Maint.	0.00	0.00	0.00		970.00	5,000.00	-4,030.00	-80.6 %
7006 General Maintenance	0.00	125.00	-125.00	-100.0 %	62.50	625.00	-562.50	-90.0 %
7020 Pet Services	0.00	0.00	0.00		1,275.00	1,950.00	-675.00	-34.6 %
7030 General Grounds Misc	0.00	50.00	-50.00	-100.0 %	50.00	250.00	-200.00	-80.0 %
7000 Total Grounds & Landscaping (non)	4,300.00	6,362.50	-2,062.50	-32.4 %	31,836.36	50,200.00	-18,363.64	-36.6 %
8000 Pool & Cabana (non-osting)								
8001 Pool Contract	487.50	1,400.00	-912.50	-65.2 %	487.50	1,400.00	-912.50	-65.2 %
8002 Pool Supplies	75.00	1,500.00	-1,425.00	-95.0 %	75.00	1,500.00	-1,425.00	-95.0 %
8003 Pool Phone	162.05	290.00	-127.95	-44.1 %	606.68	1,450.00	-843.32	-58.2 %
8004 General Pool Maintenance	0.00	300.00	-300.00	-100.0 %	353.80	300.00	53.80	17.9 %
8010 Cabana Maintenance	0.00	1,000.00	-1,000.00	-100.0 %	0.00	1,000.00	-1,000.00	-100.0 %
8000 Total Pool & Cabana (non-osting)	724.55	4,490.00	-3,765.45	-83.9 %	1,522.98	5,650.00	-4,127.02	-73.0 %
8300 HOA Utilities (non-posting)								
8302 Electricity	617.01	898.75	-281.74	-31.3 %	3,064.13	4,493.75	-1,429.62	-31.8 %
8303 Water/Sewer	1,772.50	9,378.75	-7,606.25	-81.1 %	26,296.87	46,893.75	-20,596.88	-43.9 %
8304 Trash	2,080.76	1,875.00	205.76	11.0 %	8,536.78	9,375.00	-838.22	-8.9 %
8306 Gas	53.58	250.00	-196.42	-78.6 %	248.98	250.00	-1.02	-0.4 %
8300 Total HOA Utilities (non-posting)	4,523.85	12,402.50	-7,878.65	-63.5 %	38,146.76	61,012.50	-22,865.74	-37.5 %
TOTAL EXPENSE	43,161.22	51,728.74	-8,567.52	-16.6 %	228,362.03	259,068.12	-30,706.09	-11.9 %
NOI	9,389.04	591.68	8,797.36	1,486.8 %	34,440.68	2,483.96	31,956.72	1,286.5 %
NON OPERATING INCOME								
9000 Reserve Income								
9001 Reserve Contribution	15,000.00	14,950.00	50.00	0.3 %	72,700.00	74,750.00	-2,050.00	-2.7 %
9000 Total Reserve Income	15,000.00	14,950.00	50.00	0.3 %	72,700.00	74,750.00	-2,050.00	-2.7 %
TOTAL NON OPERATING INCOME	15,000.00	14,950.00	50.00	0.3 %	72,700.00	74,750.00	-2,050.00	-2.7 %

	Actual 05/01/21 - 05/31/21	Budget 05/21 - 05/21	\$ Change	% Change	Actual YTD 01/01/21 - 05/31/21	Budget YTD 01/21 - 05/21	\$ Change	% Change
NON OPERATING EXPENSE								
9200 Reserve Expenses								
9203 Water Line Repair	7,815.00	0.00	7,815.00		7,815.00	10,000.00	-2,185.00	-21.8 %
9208 Plumbing	330.00	0.00	330.00		330.00	5,000.00	-4,670.00	-93.4 %
9230 Cabana	0.00	0.00	0.00		0.00	3,500.00	-3,500.00	-100.0 %
9200 Total Reserve Expenses	8,145.00	0.00	8,145.00		8,145.00	18,500.00	-10,355.00	-56.0 %
TOTAL NON OPERATING EXPENSE	8,145.00	0.00	8,145.00		8,145.00	18,500.00	-10,355.00	-56.0 %
NET INCOME	16,244.04	15,541.68	702.36	4.5 %	98,995.68	58,733.96	40,261.72	68.5 %
NET INCOME SUMMARY								
Income	52,550.26	52,320.42	229.84	0.4 %	262,802.71	261,552.08	1,250.63	0.5 %
Expense	-43,161.22	-51,728.74	8,567.52	16.6 %	-228,362.03	-259,068.12	30,706.09	11.9 %
Other Income & Expense	0.00	0.00	0.00		0.00	0.00	0.00	
Net Operating Income	9,389.04	591.68	8,797.36	1,486.8 %	34,440.68	2,483.96	31,956.72	1,286.5 %
Non Operating Income	15,000.00	14,950.00	50.00	0.3 %	72,700.00	74,750.00	-2,050.00	-2.7 %
Non Operating Expense	-8,145.00	0.00	-8,145.00		-8,145.00	-18,500.00	10,355.00	56.0 %
NET INCOME	16,244.04	15,541.68	702.36	4.5 %	98,995.68	58,733.96	40,261.72	68.5 %