

Budget Comparison

Property: Second Jefferson Green HOA

Comparison Periods: 06/01/21 - 06/30/21 and 01/01/21 - 06/30/21 (accrual basis)

	Actual 06/01/21 - 06/30/21	Budget 06/21 - 06/21	\$ Change	% Change	Actual YTD 01/01/21 - 06/30/21	Budget YTD 01/21 - 06/21	\$ Change	% Change
INCOME								
4100 Rental Income (non-posting)								
4105 Garage /Parking	0.00	0.00	0.00		50.00	150.00	-100.00	-66.7 %
4107 Association Dues	52,390.00	52,080.00	310.00	0.6 %	312,790.00	312,480.00	310.00	0.1 %
4110 NSF Fees	0.00	0.00	0.00		150.00	50.00	100.00	200.0 %
4111 Late Fees	244.72	187.50	57.22	30.5 %	2,333.65	1,125.00	1,208.65	107.4 %
4100 Total Rental Income (non-posting)	52,634.72	52,267.50	367.22	0.7 %	315,323.65	313,805.00	1,518.65	0.5 %
4500 Misc Income (non-posting)								
4501 Interest Income	3.17	2.92	0.25	8.6 %	16.95	17.50	-0.55	-3.1 %
4500 Total Misc Income (non-posting)	3.17	2.92	0.25	8.6 %	16.95	17.50	-0.55	-3.1 %
4650 Covenant Violaltions	0.00	0.00	0.00		100.00	0.00	100.00	
TOTAL INCOME	52,637.89	52,270.42	367.47	0.7 %	315,440.60	313,822.50	1,618.10	0.5 %
EXPENSE								
5100 Repairs & Maintenance Expense (non-								
5104 Maintenance	0.00	0.00	0.00		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	0.00	0.00		0.00	50.00	-50.00	-100.0 %
5117 Maintenance Supplies	0.00	50.00	-50.00	-100.0 %	0.00	200.00	-200.00	-100.0 %
5122 Keys and Locks	-225.00	0.00	-225.00		-750.00	0.00	-750.00	
5125 Fire & Life Safety	394.47	0.00	394.47		394.47	0.00	394.47	
5126 Common Area Exterior Repairs	75.00	25.00	50.00	200.0 %	75.00	25.00	50.00	200.0 %
5135 Painting Labor	0.00	25.00	-25.00	-100.0 %	0.00	25.00	-25.00	-100.0 %
5170 Extermination	0.00	75.00	-75.00	-100.0 %	0.00	300.00	-300.00	-100.0 %
5100 Total Repairs & Maintenance Expe	244.47	175.00	69.47	39.7 %	-275.88	700.00	-975.88	-139.4 %
5600 Administrative (non-posting)								
5601 Supplies	0.00	10.00	-10.00	-100.0 %	0.00	60.00	-60.00	-100.0 %
5605 Postage	5.10	100.00	-94.90	-94.9 %	39.44	600.00	-560.56	-93.4 %
5606 HOA Management Fee	2,016.00	2,016.00	0.00	0.0 %	12,096.00	12,096.00	0.00	0.0 %
5607 Copies/Printing	0.00	125.00	-125.00	-100.0 %	49.15	750.00	-700.85	-93.4 %
5608 Administrative	251.07	175.00	76.07	43.5 %	990.57	1,050.00	-59.43	-5.7 %
5609 Meeting Expense	0.00	83.34	-83.34	-100.0 %	0.00	499.96	-499.96	-100.0 %
5611 HOA Legal Fees	455.00	250.00	205.00	82.0 %	585.00	1,500.00	-915.00	-61.0 %
5613 Professional Fees	500.00	0.00	500.00		500.00	0.00	500.00	
5614 Accounting	0.00	0.00	0.00		2,575.00	0.00	2,575.00	
5617 HOA Insurance	12,013.20	9,685.40	2,327.80	24.0 %	72,079.20	58,112.40	13,966.80	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 %	87,700.00	89,700.00	-2,000.00	-2.2 %

	Actual 06/01/21 - 06/30/21	Budget 06/21 - 06/21	\$ Change	% Change	Actual YTD 01/01/21 - 06/30/21	Budget YTD 01/21 - 06/21	\$ Change	% Change
5600 Total Administrative (non-posting)	30,240.37	27,394.74	2,845.63	10.4 %	177,368.36	164,368.36	13,000.00	7.9 %
5650 Bank Fees	29.45	20.00	9.45	47.2 %	134.99	100.00	34.99	35.0 %
5800 HOA Dues	310.00	0.00	310.00		310.00	0.00	310.00	
6100 Building Maintenance (non-posting)								
6101 Exterior Bldg Maintenance	0.00	200.00	-200.00	-100.0 %	0.00	1,200.00	-1,200.00	-100.0 %
6102 Roof/Gutter Maintenance	837.50	5,250.00	-4,412.50	-84.0 %	3,232.50	5,250.00	-2,017.50	-38.4 %
6103 Garage Doors	1,878.84	150.00	1,728.84	1,152.6 %	7,936.87	900.00	7,036.87	781.9 %
6104 Light Maintenance	0.00	350.00	-350.00	-100.0 %	50.00	2,100.00	-2,050.00	-97.6 %
6105 Plumbing Repairs	435.00	500.00	-65.00	-13.0 %	1,995.00	1,000.00	995.00	99.5 %
6106 Keys	43.90	9.00	34.90	387.8 %	48.62	36.00	12.62	35.1 %
6110 HOA Maintenance Repairs	0.00	0.00	0.00		75.00	100.00	-25.00	-25.0 %
6111 Drywall Repairs	0.00	100.00	-100.00	-100.0 %	0.00	600.00	-600.00	-100.0 %
6100 Total Building Maintenance (non-pc)	3,195.24	6,559.00	-3,363.76	-51.3 %	13,337.99	11,186.00	2,151.99	19.2 %
7000 Grounds & Landscaping (non-posting)								
7001 Landscape Maint. Contract	4,225.00	4,312.50	-87.50	-2.0 %	12,750.00	12,937.50	-187.50	-1.4 %
7002 Snow Removal	0.00	0.00	0.00		20,953.86	30,000.00	-9,046.14	-30.2 %
7003 Irrigation Maintenance	2,847.00	1,875.00	972.00	51.8 %	2,847.00	5,625.00	-2,778.00	-49.4 %
7004 Tree.Shrub Maint.	263.00	0.00	263.00		1,233.00	5,000.00	-3,767.00	-75.3 %
7006 General Maintenance	0.00	125.00	-125.00	-100.0 %	62.50	750.00	-687.50	-91.7 %
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	300.00	-250.00	-83.3 %
7000 Total Grounds & Landscaping (non)	7,335.00	6,362.50	972.50	15.3 %	39,171.36	56,562.50	-17,391.14	-30.7 %
8000 Pool & Cabana (non-osting)								
8001 Pool Contract	0.00	1,400.00	-1,400.00	-100.0 %	487.50	2,800.00	-2,312.50	-82.6 %
8002 Pool Supplies	0.00	1,500.00	-1,500.00	-100.0 %	75.00	3,000.00	-2,925.00	-97.5 %
8003 Pool Phone	60.59	290.00	-229.41	-79.1 %	667.27	1,740.00	-1,072.73	-61.7 %
8004 General Pool Maintenance	393.66	300.00	93.66	31.2 %	747.46	600.00	147.46	24.6 %
8010 Cabana Maintenance	273.77	0.00	273.77		273.77	1,000.00	-726.23	-72.6 %
8000 Total Pool & Cabana (non-osting)	728.02	3,490.00	-2,761.98	-79.1 %	2,251.00	9,140.00	-6,889.00	-75.4 %
8300 HOA Utilities (non-posting)								
8302 Electricity	599.37	898.75	-299.38	-33.3 %	3,663.50	5,392.50	-1,729.00	-32.1 %
8303 Water/Sewer	3,858.90	9,378.75	-5,519.85	-58.9 %	30,155.77	56,272.50	-26,116.73	-46.4 %
8304 Trash	2,080.76	1,875.00	205.76	11.0 %	10,617.54	11,250.00	-632.46	-5.6 %
8306 Gas	72.02	250.00	-177.98	-71.2 %	321.00	500.00	-179.00	-35.8 %
8300 Total HOA Utilities (non-posting)	6,611.05	12,402.50	-5,791.45	-46.7 %	44,757.81	73,415.00	-28,657.19	-39.0 %
TOTAL EXPENSE	48,693.60	56,403.74	-7,710.14	-13.7 %	277,055.63	315,471.86	-38,416.23	-12.2 %
NOI	3,944.29	-4,133.32	8,077.61	195.4 %	38,384.97	-1,649.36	40,034.33	2,427.3 %
NON OPERATING INCOME								
9000 Reserve Income								

	Actual 06/01/21 - 06/30/21	Budget 06/21 - 06/21	\$ Change	% Change	Actual YTD 01/01/21 - 06/30/21	Budget YTD 01/21 - 06/21	\$ Change	% Change
9001 Reserve Contribution	15,000.00	14,950.00	50.00	0.3 %	87,700.00	89,700.00	-2,000.00	-2.2 %
9000 Total Reserve Income	15,000.00	14,950.00	50.00	0.3 %	87,700.00	89,700.00	-2,000.00	-2.2 %
TOTAL NON OPERATING INCOME	15,000.00	14,950.00	50.00	0.3 %	87,700.00	89,700.00	-2,000.00	-2.2 %
NON OPERATING EXPENSE								
9200 Reserve Expenses								
9202 Decks	6,157.48	10,000.00	-3,842.52	-38.4 %	6,157.48	10,000.00	-3,842.52	-38.4 %
9203 Water Line Repair	0.00	0.00	0.00		7,815.00	10,000.00	-2,185.00	-21.8 %
9208 Plumbing	0.00	0.00	0.00		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	6,157.48	10,000.00	-3,842.52	-38.4 %	14,302.48	28,500.00	-14,197.52	-49.8 %
9500 Capital Items								
9540 Capital Exterior	2,658.40	0.00	2,658.40		2,658.40	0.00	2,658.40	
9500 Total Capital Items	2,658.40	0.00	2,658.40		2,658.40	0.00	2,658.40	
TOTAL NON OPERATING EXPENSE	8,815.88	10,000.00	-1,184.12	-11.8 %	16,960.88	28,500.00	-11,539.12	-40.5 %
NET INCOME	10,128.41	816.68	9,311.73	1,140.2 %	109,124.09	59,550.64	49,573.45	83.2 %
NET INCOME SUMMARY								
Income	52,637.89	52,270.42	367.47	0.7 %	315,440.60	313,822.50	1,618.10	0.5 %
Expense	-48,693.60	-56,403.74	7,710.14	13.7 %	-277,055.63	-315,471.86	38,416.23	12.2 %
Other Income & Expense	0.00	0.00	0.00		0.00	0.00	0.00	
Net Operating Income	3,944.29	-4,133.32	8,077.61	195.4 %	38,384.97	-1,649.36	40,034.33	2,427.3 %
Non Operating Income	15,000.00	14,950.00	50.00	0.3 %	87,700.00	89,700.00	-2,000.00	-2.2 %
Non Operating Expense	-8,815.88	-10,000.00	1,184.12	11.8 %	-16,960.88	-28,500.00	11,539.12	40.5 %
NET INCOME	10,128.41	816.68	9,311.73	1,140.2 %	109,124.09	59,550.64	49,573.45	83.2 %