

Budget Comparison

Property: Second Jefferson Green HOA

Comparison Periods: 08/01/21 - 08/31/21 and 01/01/21 - 08/31/21 (accrual basis)

	Actual 08/01/21 - 08/31/21	Budget 08/21 - 08/21	\$ Change	% Change	Actual YTD 01/01/21 - 08/31/21	Budget YTD 01/21 - 08/21	\$ Change	% Change
INCOME								
4100 Rental Income (non-posting)								
4105 Garage /Parking	0.00	0.00	0.00		50.00	200.00	-150.00	-75.0 %
4107 Association Dues	52,390.00	52,080.00	310.00	0.6 %	417,260.00	416,640.00	620.00	0.1 %
4110 NSF Fees	0.00	0.00	0.00		250.00	50.00	200.00	400.0 %
4111 Late Fees	290.18	187.50	102.68	54.8 %	2,854.41	1,500.00	1,354.41	90.3 %
4100 Total Rental Income (non-posting)	52,680.18	52,267.50	412.68	0.8 %	420,414.41	418,390.00	2,024.41	0.5 %
4500 Misc Income (non-posting)								
4501 Interest Income	3.36	2.92	0.44	15.1 %	23.82	23.34	0.48	2.1 %
4500 Total Misc Income (non-posting)	3.36	2.92	0.44	15.1 %	23.82	23.34	0.48	2.1 %
4650 Covenant Violaltions	0.00	0.00	0.00		150.00	0.00	150.00	
TOTAL INCOME	52,683.54	52,270.42	413.12	0.8 %	420,588.23	418,413.34	2,174.89	0.5 %
EXPENSE								
5100 Repairs & Maintenance Expense (non-								
5104 Maintenance	0.00	25.00	-25.00	-100.0 %	0.00	150.00	-150.00	-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	300.00	-300.00	-100.0 %
5122 Keys and Locks	-175.00	0.00	-175.00		-1,100.00	0.00	-1,100.00	
5125 Fire & Life Safety	0.00	0.00	0.00		394.47	1,000.00	-605.53	-60.6 %
5126 Common Area Exterior Repairs	0.00	0.00	0.00		75.00	25.00	50.00	200.0 %
5135 Painting Labor	0.00	0.00	0.00		0.00	25.00	-25.00	-100.0 %
5170 Extermination	0.00	75.00	-75.00	-100.0 %	0.00	450.00	-450.00	-100.0 %
5100 Total Repairs & Maintenance Expe	-175.00	150.00	-325.00	-216.7 %	-625.88	2,000.00	-2,625.88	-131.3 %
5600 Administrative (non-posting)								
5601 Supplies	0.00	10.00	-10.00	-100.0 %	0.00	80.00	-80.00	-100.0 %
5605 Postage	7.65	100.00	-92.35	-92.4 %	53.21	800.00	-746.79	-93.3 %
5606 HOA Management Fee	2,016.00	2,016.00	0.00	0.0 %	16,128.00	16,128.00	0.00	0.0 %
5607 Copies/Printing	11.90	125.00	-113.10	-90.5 %	61.05	1,000.00	-938.95	-93.9 %
5608 Administrative	169.38	175.00	-5.62	-3.2 %	1,381.08	1,400.00	-18.92	-1.4 %
5609 Meeting Expense	0.00	83.34	-83.34	-100.0 %	0.00	666.64	-666.64	-100.0 %
5611 HOA Legal Fees	2,390.00	250.00	2,140.00	856.0 %	3,527.50	2,000.00	1,527.50	76.4 %
5613 Professional Fees	0.00	0.00	0.00		500.00	0.00	500.00	
5614 Accounting	0.00	2,575.00	-2,575.00	-100.0 %	2,575.00	2,575.00	0.00	0.0 %
5617 HOA Insurance	12,013.20	9,685.40	2,327.80	24.0 %	96,105.60	77,483.20	18,622.40	24.0 %
5618 D & O Insurance	0.00	0.00	0.00		754.00	0.00	754.00	
5623 Reserve Transfer	0.00	14,950.00	-14,950.00	-100.0 %	102,700.00	119,600.00	-16,900.00	-14.1 %

	Actual 08/01/21 - 08/31/21	Budget 08/21 - 08/21	\$ Change	% Change	Actual YTD 01/01/21 - 08/31/21	Budget YTD 01/21 - 08/21	\$ Change	% Change
5600 Total Administrative (non-posting)	16,608.13	29,969.74	-13,361.61	-44.6 %	223,785.44	221,732.84	2,052.60	0.9 %
5650 Bank Fees	31.52	20.00	11.52	57.6 %	166.51	140.00	26.51	18.9 %
5800 HOA Dues	310.00	0.00	310.00		620.00	0.00	620.00	
6100 Building Maintenance (non-posting)								
6101 Exterior Bldg Maintenance	0.00	200.00	-200.00	-100.0 %	0.00	1,600.00	-1,600.00	-100.0 %
6102 Roof/Gutter Maintenance	0.00	0.00	0.00		3,359.89	10,500.00	-7,140.11	-68.0 %
6103 Garage Doors	-385.16	150.00	-535.16	-356.8 %	7,551.71	1,200.00	6,351.71	529.3 %
6104 Light Maintenance	137.50	350.00	-212.50	-60.7 %	275.00	2,800.00	-2,525.00	-90.2 %
6105 Plumbing Repairs	0.00	0.00	0.00		1,995.00	1,000.00	995.00	99.5 %
6106 Keys	8.50	9.00	-0.50	-5.6 %	201.59	54.00	147.59	273.3 %
6107 Signs	0.00	0.00	0.00		0.00	100.00	-100.00	-100.0 %
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	800.00	-800.00	-100.0 %
6100 Total Building Maintenance (non-pc)	-239.16	809.00	-1,048.16	-129.6 %	13,458.19	18,154.00	-4,695.81	-25.9 %
7000 Grounds & Landscaping (non-posting)								
7001 Landscape Maint. Contract	4,225.00	4,312.50	-87.50	-2.0 %	21,200.00	21,562.50	-362.50	-1.7 %
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 %	5,161.50	9,375.00	-4,213.50	-44.9 %
7004 Tree.Shrub Maint.	3,415.00	0.00	3,415.00		4,648.00	7,500.00	-2,852.00	-38.0 %
7006 General Maintenance	0.00	125.00	-125.00	-100.0 %	62.50	1,000.00	-937.50	-93.8 %
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	400.00	-350.00	-87.5 %
7000 Total Grounds & Landscaping (non)	7,640.00	6,362.50	1,277.50	20.1 %	53,350.86	71,787.50	-18,436.64	-25.7 %
8000 Pool & Cabana (non-osting)								
8001 Pool Contract	2,782.00	1,400.00	1,382.00	98.7 %	4,660.75	5,600.00	-939.25	-16.8 %
8002 Pool Supplies	1,139.97	1,500.00	-360.03	-24.0 %	1,959.02	6,000.00	-4,040.98	-67.3 %
8003 Pool Phone	111.17	290.00	-178.83	-61.7 %	889.61	2,320.00	-1,430.39	-61.7 %
8004 General Pool Maintenance	479.97	300.00	179.97	60.0 %	2,234.96	1,200.00	1,034.96	86.2 %
8010 Cabana Maintenance	0.00	0.00	0.00		937.26	1,000.00	-62.74	-6.3 %
8000 Total Pool & Cabana (non-osting)	4,513.11	3,490.00	1,023.11	29.3 %	10,681.60	16,120.00	-5,438.40	-33.7 %
8300 HOA Utilities (non-posting)								
8302 Electricity	928.92	898.75	30.17	3.4 %	5,510.45	7,190.00	-1,679.55	-23.4 %
8303 Water/Sewer	12,100.35	9,378.75	2,721.60	29.0 %	60,190.40	75,030.00	-14,839.60	-19.8 %
8304 Trash	2,080.76	1,875.00	205.76	11.0 %	14,779.06	15,000.00	-220.94	-1.5 %
8306 Gas	122.79	250.00	-127.21	-50.9 %	647.81	1,000.00	-352.19	-35.2 %
8300 Total HOA Utilities (non-posting)	15,232.82	12,402.50	2,830.32	22.8 %	81,127.72	98,220.00	-17,092.28	-17.4 %
TOTAL EXPENSE	43,921.42	53,203.74	-9,282.32	-17.4 %	382,564.44	428,154.34	-45,589.90	-10.6 %
NOI	8,762.12	-933.32	9,695.44	1,038.8 %	38,023.79	-9,741.00	47,764.79	490.3 %
NON OPERATING INCOME								

	Actual 08/01/21 - 08/31/21	Budget 08/21 - 08/21	\$ Change	% Change	Actual YTD 01/01/21 - 08/31/21	Budget YTD 01/21 - 08/21	\$ Change	% Change
9000 Reserve Income								
9001 Reserve Contribution	0.00	14,950.00	-14,950.00	-100.0 %	102,700.00	119,600.00	-16,900.00	-14.1 %
9000 Total Reserve Income	0.00	14,950.00	-14,950.00	-100.0 %	102,700.00	119,600.00	-16,900.00	-14.1 %
TOTAL NON OPERATING INCOME	0.00	14,950.00	-14,950.00	-100.0 %	102,700.00	119,600.00	-16,900.00	-14.1 %
NON OPERATING EXPENSE								
9200 Reserve Expenses								
9202 Decks	0.00	0.00	0.00		6,157.48	10,000.00	-3,842.52	-38.4 %
9203 Water Line Repair	-614.50	0.00	-614.50		7,200.50	10,000.00	-2,799.50	-28.0 %
9208 Plumbing	0.00	5,000.00	-5,000.00	-100.0 %	330.00	10,000.00	-9,670.00	-96.7 %
9230 Cabana	0.00	0.00	0.00		0.00	3,500.00	-3,500.00	-100.0 %
9231 Parking Lot/Concrete	0.00	0.00	0.00		7,612.00	0.00	7,612.00	
9200 Total Reserve Expenses	-614.50	5,000.00	-5,614.50	-112.3 %	21,299.98	33,500.00	-12,200.02	-36.4 %
9500 Capital Items								
9540 Capital Exterior	0.00	0.00	0.00		2,658.40	0.00	2,658.40	
9500 Total Capital Items	0.00	0.00	0.00		2,658.40	0.00	2,658.40	
TOTAL NON OPERATING EXPENSE	-614.50	5,000.00	-5,614.50	-112.3 %	23,958.38	33,500.00	-9,541.62	-28.5 %
NET INCOME	9,376.62	9,016.68	359.94	4.0 %	116,765.41	76,359.00	40,406.41	52.9 %
NET INCOME SUMMARY								
Income	52,683.54	52,270.42	413.12	0.8 %	420,588.23	418,413.34	2,174.89	0.5 %
Expense	-43,921.42	-53,203.74	9,282.32	17.4 %	-382,564.44	-428,154.34	45,589.90	10.6 %
Other Income & Expense	0.00	0.00	0.00		0.00	0.00	0.00	
Net Operating Income	8,762.12	-933.32	9,695.44	1,038.8 %	38,023.79	-9,741.00	47,764.79	490.3 %
Non Operating Income	0.00	14,950.00	-14,950.00	-100.0 %	102,700.00	119,600.00	-16,900.00	-14.1 %
Non Operating Expense	614.50	-5,000.00	5,614.50	112.3 %	-23,958.38	-33,500.00	9,541.62	28.5 %
NET INCOME	9,376.62	9,016.68	359.94	4.0 %	116,765.41	76,359.00	40,406.41	52.9 %