

Budget Comparison

Property: Second Jefferson Green HOA

Comparison Periods: 09/01/21 - 09/30/21 and 01/01/21 - 09/30/21 (accrual basis)

	Actual 09/01/21 - 09/30/21	Budget 09/21 - 09/21	\$ Change	% Change	Actual YTD 01/01/21 - 09/30/21	Budget YTD 01/21 - 09/21	\$ Change	% Change
INCOME								
4100 Rental Income (non-posting)								
4105 Garage /Parking	0.00	50.00	-50.00	-100.0 %	50.00	250.00	-200.00	-80.0 %
4107 Association Dues	52,390.99	52,080.00	310.99	0.6 %	469,650.99	468,720.00	930.99	0.2 %
4110 NSF Fees	0.00	0.00	0.00		250.00	50.00	200.00	400.0 %
4111 Late Fees	334.31	187.50	146.81	78.3 %	3,188.72	1,687.50	1,501.22	89.0 %
4100 Total Rental Income (non-posting)	52,725.30	52,317.50	407.80	0.8 %	473,139.71	470,707.50	2,432.21	0.5 %
4500 Misc Income (non-posting)								
4501 Interest Income	3.51	2.92	0.59	20.2 %	27.33	26.26	1.07	4.1 %
4500 Total Misc Income (non-posting)	3.51	2.92	0.59	20.2 %	27.33	26.26	1.07	4.1 %
4650 Covenant Violaltions	0.00	0.00	0.00		150.00	0.00	150.00	
TOTAL INCOME	52,728.81	52,320.42	408.39	0.8 %	473,317.04	470,733.76	2,583.28	0.5 %
EXPENSE								
5100 Repairs & Maintenance Expense (non-								
5104 Maintenance	0.00	0.00	0.00		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	50.00	-50.00	-100.0 %	0.00	100.00	-100.00	-100.0 %
5117 Maintenance Supplies	0.00	50.00	-50.00	-100.0 %	0.00	350.00	-350.00	-100.0 %
5122 Keys and Locks	-50.00	0.00	-50.00		-1,150.00	0.00	-1,150.00	
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	525.00	-525.00	-100.0 %
5100 Total Repairs & Maintenance Expense	-50.00	175.00	-225.00	-128.6 %	-675.88	2,175.00	-2,850.88	-131.1 %
5350 Licenses and Fees	39.00	50.00	-11.00	-22.0 %	39.00	50.00	-11.00	-22.0 %
5600 Administrative (non-posting)								
5601 Supplies	0.00	10.00	-10.00	-100.0 %	0.00	90.00	-90.00	-100.0 %
5605 Postage	9.01	100.00	-90.99	-91.0 %	62.22	900.00	-837.78	-93.1 %
5606 HOA Management Fee	2,016.00	2,016.00	0.00	0.0 %	18,144.00	18,144.00	0.00	0.0 %
5607 Copies/Printing	17.75	125.00	-107.25	-85.8 %	78.80	1,125.00	-1,046.20	-93.0 %
5608 Administrative	312.50	175.00	137.50	78.6 %	1,693.58	1,575.00	118.58	7.5 %
5609 Meeting Expense	0.00	83.34	-83.34	-100.0 %	0.00	749.98	-749.98	-100.0 %
5611 HOA Legal Fees	1,186.25	250.00	936.25	374.5 %	4,713.75	2,250.00	2,463.75	109.5 %
5613 Professional Fees	0.00	0.00	0.00		500.00	0.00	500.00	
5614 Accounting	0.00	0.00	0.00		2,575.00	2,575.00	0.00	0.0 %
5617 HOA Insurance	12,013.20	9,685.40	2,327.80	24.0 %	108,118.80	87,168.60	20,950.20	24.0 %
5618 D & O Insurance	0.00	0.00	0.00		754.00	0.00	754.00	

	Actual 09/01/21 - 09/30/21	Budget 09/21 - 09/21	\$ Change	% Change	Actual YTD 01/01/21 - 09/30/21	Budget YTD 01/21 - 09/21	\$ Change	% Change
5623 Reserve Transfer	30,000.00	14,950.00	15,050.00	100.7 %	132,700.00	134,550.00	-1,850.00	-1.4 %
5600 Total Administrative (non-posting)	45,554.71	27,394.74	18,159.97	66.3 %	269,340.15	249,127.58	20,212.57	8.1 %
5650 Bank Fees	0.00	20.00	-20.00	-100.0 %	166.51	160.00	6.51	4.1 %
5800 HOA Dues	0.00	0.00	0.00		620.00	0.00	620.00	
6100 Building Maintenance (non-posting)								
6101 Exterior Bldg Maintenance	55.30	200.00	-144.70	-72.4 %	55.30	1,800.00	-1,744.70	-96.9 %
6102 Roof/Gutter Maintenance	3,029.70	0.00	3,029.70		6,389.59	10,500.00	-4,110.41	-39.1 %
6103 Garage Doors	450.00	150.00	300.00	200.0 %	8,001.71	1,350.00	6,651.71	492.7 %
6104 Light Maintenance	50.00	350.00	-300.00	-85.7 %	325.00	3,150.00	-2,825.00	-89.7 %
6105 Plumbing Repairs	0.00	500.00	-500.00	-100.0 %	1,995.00	1,500.00	495.00	33.0 %
6106 Keys	55.67	9.00	46.67	518.6 %	257.26	63.00	194.26	308.3 %
6107 Signs	0.00	0.00	0.00		0.00	100.00	-100.00	-100.0 %
6110 HOA Maintenance Repairs	200.00	50.00	150.00	300.0 %	275.00	150.00	125.00	83.3 %
6111 Drywall Repairs	0.00	100.00	-100.00	-100.0 %	0.00	900.00	-900.00	-100.0 %
6100 Total Building Maintenance (non-pc)	3,840.67	1,359.00	2,481.67	182.6 %	17,298.86	19,513.00	-2,214.14	-11.3 %
7000 Grounds & Landscaping (non-posting)								
7001 Landscape Maint. Contract	4,225.00	4,312.50	-87.50	-2.0 %	25,425.00	25,875.00	-450.00	-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	2,800.00	1,875.00	925.00	49.3 %	7,961.50	11,250.00	-3,288.50	-29.2 %
7004 Tree.Shrub Maint.	700.00	0.00	700.00		5,348.00	7,500.00	-2,152.00	-28.7 %
7006 General Maintenance	50.00	125.00	-75.00	-60.0 %	112.50	1,125.00	-1,012.50	-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	450.00	-400.00	-88.9 %
7000 Total Grounds & Landscaping (non)	7,775.00	6,362.50	1,412.50	22.2 %	61,125.86	78,150.00	-17,024.14	-21.8 %
8000 Pool & Cabana (non-osting)								
8001 Pool Contract	0.00	1,400.00	-1,400.00	-100.0 %	4,660.75	7,000.00	-2,339.25	-33.4 %
8002 Pool Supplies	0.00	0.00	0.00		1,959.02	6,000.00	-4,040.98	-67.3 %
8003 Pool Phone	111.17	290.00	-178.83	-61.7 %	1,000.78	2,610.00	-1,609.22	-61.7 %
8004 General Pool Maintenance	65.58	0.00	65.58		2,300.54	1,200.00	1,100.54	91.7 %
8010 Cabana Maintenance	0.00	1,000.00	-1,000.00	-100.0 %	937.26	2,000.00	-1,062.74	-53.1 %
8000 Total Pool & Cabana (non-osting)	176.75	2,690.00	-2,513.25	-93.4 %	10,858.35	18,810.00	-7,951.65	-42.3 %
8300 HOA Utilities (non-posting)								
8302 Electricity	1,036.64	898.75	137.89	15.3 %	6,547.09	8,088.75	-1,541.66	-19.1 %
8303 Water/Sewer	12,937.89	9,378.75	3,559.14	37.9 %	73,128.29	84,408.75	-11,280.46	-13.4 %
8304 Trash	2,080.76	1,875.00	205.76	11.0 %	16,859.82	16,875.00	-15.18	-0.1 %
8306 Gas	79.06	0.00	79.06		726.87	1,000.00	-273.13	-27.3 %
8300 Total HOA Utilities (non-posting)	16,134.35	12,152.50	3,981.85	32.8 %	97,262.07	110,372.50	-13,110.43	-11.9 %
TOTAL EXPENSE	73,470.48	50,203.74	23,266.74	46.3 %	456,034.92	478,358.08	-22,323.16	-4.7 %
NOI	-20,741.67	2,116.68	-22,858.35	-1,079.9 %	17,282.12	-7,624.32	24,906.44	326.7 %

	Actual 09/01/21 - 09/30/21	Budget 09/21 - 09/21	\$ Change	% Change	Actual YTD 01/01/21 - 09/30/21	Budget YTD 01/21 - 09/21	\$ Change	% Change
NON OPERATING INCOME								
9000 Reserve Income								
9001 Reserve Contribution	30,000.00	14,950.00	15,050.00	100.7 %	132,700.00	134,550.00	-1,850.00	-1.4 %
9000 Total Reserve Income	30,000.00	14,950.00	15,050.00	100.7 %	132,700.00	134,550.00	-1,850.00	-1.4 %
TOTAL NON OPERATING INCOME	30,000.00	14,950.00	15,050.00	100.7 %	132,700.00	134,550.00	-1,850.00	-1.4 %
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	0.00	10,000.00	-10,000.00	-100.0 %	7,200.50	20,000.00	-12,799.50	-64.0 %
9208 Plumbing	0.00	0.00	0.00		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	0.00	10,000.00	-10,000.00	-100.0 %	21,299.98	43,500.00	-22,200.02	-51.0 %
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	0.00	10,000.00	-10,000.00	-100.0 %	23,958.38	43,500.00	-19,541.62	-44.9 %
NET INCOME	9,258.33	7,066.68	2,191.65	31.0 %	126,023.74	83,425.68	42,598.06	51.1 %
NET INCOME SUMMARY								
Income	52,728.81	52,320.42	408.39	0.8 %	473,317.04	470,733.76	2,583.28	0.5 %
Expense	-73,470.48	-50,203.74	-23,266.74	46.3 %	-456,034.92	-478,358.08	22,323.16	4.7 %
Other Income & Expense	0.00	0.00	0.00		0.00	0.00	0.00	
Net Operating Income	-20,741.67	2,116.68	-22,858.35	-1,079.9 %	17,282.12	-7,624.32	24,906.44	326.7 %
Non Operating Income	30,000.00	14,950.00	15,050.00	100.7 %	132,700.00	134,550.00	-1,850.00	-1.4 %
Non Operating Expense	0.00	-10,000.00	10,000.00	100.0 %	-23,958.38	-43,500.00	19,541.62	44.9 %
NET INCOME	9,258.33	7,066.68	2,191.65	31.0 %	126,023.74	83,425.68	42,598.06	51.1 %