

# Budget Comparison

Property: Second Jefferson Green HOA

Comparison Periods: 10/01/19 - 10/31/19 and 01/01/19 - 10/31/19 (accrual basis)

	Actual 10/01/19 - 10/31/19	Budget 10/19 - 10/19	\$ Change	% Change	Actual YTD 01/01/19 - 10/31/19	Budget YTD 01/19 - 10/19	\$ Change	% Change
<b>INCOME</b>								
4100 Rental Income (non-posting)								
4105 Garage /Parking	0.00	0.00	0.00		275.00	150.00	125.00	83.3 %
4107 Association Dues	41,583.00	41,832.00	-249.00	-0.6 %	417,239.90	418,320.00	-1,080.10	-0.3 %
4110 NSF Fees	50.00	0.00	50.00		50.00	100.00	-50.00	-50.0 %
4111 Late Fees	618.23	187.50	430.73	229.7 %	5,522.60	1,875.00	3,647.60	194.5 %
4100 Total Rental Income (non-posting)	42,251.23	42,019.50	231.73	0.6 %	423,087.50	420,445.00	2,642.50	0.6 %
4300 Maintenance Income (non-posting)								
4304 Damages	0.00	0.00	0.00		300.00	0.00	300.00	
4300 Total Maintenance Income (non-po	0.00	0.00	0.00		300.00	0.00	300.00	
4500 Misc Income (non-posting)								
4501 Interest Income	7.19	6.25	0.94	15.0 %	143.93	62.50	81.43	130.3 %
4500 Total Misc Income (non-posting)	7.19	6.25	0.94	15.0 %	143.93	62.50	81.43	130.3 %
4650 Covenant Violations	0.00	0.00	0.00		150.00	0.00	150.00	
<b>TOTAL INCOME</b>	<b>42,258.42</b>	<b>42,025.75</b>	<b>232.67</b>	<b>0.6 %</b>	<b>423,681.43</b>	<b>420,507.50</b>	<b>3,173.93</b>	<b>0.8 %</b>
<b>EXPENSE</b>								
5100 Repairs & Maintenance Expense (non-								
5104 Maintenance	0.00	16.66	-16.66	-100.0 %	0.00	166.60	-166.60	-100.0 %
5105 Cleaning	0.00	0.00	0.00		60.00	0.00	60.00	
5108 Plumbing								
51081000 Sewer Drain Clean Out	0.00	0.00	0.00		149.50	0.00	149.50	
5108 Total Plumbing	0.00	0.00	0.00		149.50	0.00	149.50	
5109 Miscellaneous Repairs Expense	0.00	0.00	0.00		-3,476.00	0.00	-3,476.00	
5112 Paint	0.00	0.00	0.00		0.00	100.00	-100.00	-100.0 %
5113 Drywall Repairs	0.00	100.00	-100.00	-100.0 %	0.00	1,000.00	-1,000.00	-100.0 %
5117 Maintenance Supplies	22.55	0.00	22.55		22.55	0.00	22.55	
5122 Keys and Locks	-324.79	0.00	-324.79		-919.35	0.00	-919.35	
5125 Fire & Life Safety	233.39	0.00	233.39		491.78	550.00	-58.22	-10.6 %
5126 Common Area Exterior Repairs	0.00	0.00	0.00		0.00	25.00	-25.00	-100.0 %
5135 Painting Labor	0.00	0.00	0.00		0.00	25.00	-25.00	-100.0 %
5170 Extermination	0.00	0.00	0.00		0.00	350.00	-350.00	-100.0 %
5100 Total Repairs & Maintenance Expe	-68.85	116.66	-185.51	-159.0 %	-3,671.52	2,216.60	-5,888.12	-265.6 %
5350 Licenses and Fees	0.00	10.00	-10.00	-100.0 %	45.00	10.00	35.00	350.0 %
5600 Administrative (non-posting)								
5601 Supplies	0.00	10.00	-10.00	-100.0 %	52.87	100.00	-47.13	-47.1 %

	Actual 10/01/19 - 10/31/19	Budget 10/19 - 10/19	\$ Change	% Change	Actual YTD 01/01/19 - 10/31/19	Budget YTD 01/19 - 10/19	\$ Change	% Change
5605 Postage	325.76	100.00	225.76	225.8 %	621.41	1,000.00	-378.59	-37.9 %
5606 HOA Management Fee	2,016.00	2,016.00	0.00	0.0 %	20,160.00	20,160.00	0.00	0.0 %
5607 Copies/Printing	0.00	100.00	-100.00	-100.0 %	499.83	1,000.00	-500.17	-50.0 %
5608 Administrative	125.00	100.00	25.00	25.0 %	1,517.38	900.00	617.38	68.6 %
5609 Meeting Expense	0.00	0.00	0.00		750.00	1,000.00	-250.00	-25.0 %
5611 HOA Legal Fees	90.00	125.00	-35.00	-28.0 %	1,493.52	1,250.00	243.52	19.5 %
5614 Accounting	0.00	0.00	0.00		2,375.00	2,400.00	-25.00	-1.0 %
5617 HOA Insurance	7,438.70	6,083.33	1,355.37	22.3 %	74,326.00	60,833.30	13,492.70	22.2 %
5618 D & O Insurance	0.00	0.00	0.00		1,397.00	1,350.00	47.00	3.5 %
5623 Reserve Transfer	5,000.00	9,998.00	-4,998.00	-50.0 %	65,994.00	99,980.00	-33,986.00	-34.0 %
5600 Total Administrative (non-posting)	14,995.46	18,532.33	-3,536.87	-19.1 %	169,187.01	189,973.30	-20,786.29	-10.9 %
5650 Bank Fees	12.00	18.33	-6.33	-34.5 %	140.49	183.30	-42.81	-23.4 %
6100 Exterior Building Maintenance (non-po								
6101 Exterior Bldg Maintenance	0.00	200.00	-200.00	-100.0 %	-9,444.99	2,000.00	-11,444.99	-572.2 %
6102 Roof/Gutter Maintenance	3,360.00	0.00	3,360.00		10,425.20	10,500.00	-74.80	-0.7 %
6103 Garage Doors	0.00	0.00	0.00		1,980.41	1,350.00	630.41	46.7 %
6104 Light Maintenance	0.00	350.00	-350.00	-100.0 %	824.46	3,500.00	-2,675.54	-76.4 %
6105 Plumbing Repairs	25.00	166.66	-141.66	-85.0 %	2,273.75	1,666.68	607.07	36.4 %
6106 Keys	0.00	0.00	0.00		45.00	90.00	-45.00	-50.0 %
6107 Signs	0.00	0.00	0.00		512.82	100.00	412.82	412.8 %
6100 Total Exterior Building Maintenance	3,385.00	716.66	2,668.34	372.3 %	6,616.65	19,206.68	-12,590.03	-65.6 %
7000 Grounds & Landscaping (non-posting)								
7001 Landscape Maint. Contract	3,975.00	4,312.50	-337.50	-7.8 %	28,070.00	30,187.50	-2,117.50	-7.0 %
7002 Snow Removal	4,085.00	500.00	3,585.00	717.0 %	51,336.46	19,500.00	31,836.46	163.3 %
7003 Irrigation Maintenance	3,405.00	1,050.00	2,355.00	224.3 %	12,651.65	8,400.00	4,251.65	50.6 %
7004 Tree.Shrub Maint.	0.00	0.00	0.00		4,051.00	10,000.00	-5,949.00	-59.5 %
7006 General Maintenance	0.00	125.00	-125.00	-100.0 %	758.50	1,250.00	-491.50	-39.3 %
7020 Pet Services	0.00	158.34	-158.34	-100.0 %	2,029.37	1,583.32	446.05	28.2 %
7030 General Grounds Misc	0.00	0.00	0.00		385.00	500.00	-115.00	-23.0 %
7000 Total Grounds & Landscaping (non	11,465.00	6,145.84	5,319.16	86.5 %	99,281.98	71,420.82	27,861.16	39.0 %
8000 Pool & Cabana (non-osting)								
8001 Pool Contract	0.00	0.00	0.00		6,110.25	6,500.00	-389.75	-6.0 %
8002 Pool Supplies	0.00	0.00	0.00		1,457.83	6,000.00	-4,542.17	-75.7 %
8003 Pool Phone	56.14	183.34	-127.20	-69.4 %	546.21	1,833.32	-1,287.11	-70.2 %
8004 General Pool Maintenance	680.00	0.00	680.00		920.75	1,200.00	-279.25	-23.3 %
8010 Cabana Maintenance	0.00	0.00	0.00		929.00	2,000.00	-1,071.00	-53.6 %
8000 Total Pool & Cabana (non-osting)	736.14	183.34	552.80	301.5 %	9,964.04	17,533.32	-7,569.28	-43.2 %
8300 HOA Utilities (non-posting)								
8302 Electricity	632.42	695.00	-62.58	-9.0 %	7,187.70	6,950.00	237.70	3.4 %
8303 Water/Sewer	16,915.05	9,600.00	7,315.05	76.2 %	82,786.24	83,146.00	-359.76	-0.4 %
8304 Trash	2,280.16	1,791.67	488.49	27.3 %	20,218.80	17,916.66	2,302.14	12.8 %
8306 Gas	40.76	0.00	40.76		1,225.77	0.00	1,225.77	

	Actual 10/01/19 - 10/31/19	Budget 10/19 - 10/19	\$ Change	% Change	Actual YTD 01/01/19 - 10/31/19	Budget YTD 01/19 - 10/19	\$ Change	% Change
8300 Total HOA Utilities (non-posting)	19,868.39	12,086.67	7,781.72	64.4 %	111,418.51	108,012.66	3,405.85	3.2 %
<b>TOTAL EXPENSE</b>	<b>50,393.14</b>	<b>37,809.83</b>	<b>12,583.31</b>	<b>33.3 %</b>	<b>392,982.16</b>	<b>408,556.68</b>	<b>-15,574.52</b>	<b>-3.8 %</b>
<b>NOI</b>	<b>-8,134.72</b>	<b>4,215.92</b>	<b>-12,350.64</b>	<b>-293.0 %</b>	<b>30,699.27</b>	<b>11,950.82</b>	<b>18,748.45</b>	<b>156.9 %</b>
<b>NON OPERATING INCOME</b>								
9000 Reserve Income								
9001 Reserve Contribution	5,000.00	9,998.00	-4,998.00	-50.0 %	65,994.00	99,980.00	-33,986.00	-34.0 %
9000 Total Reserve Income	5,000.00	9,998.00	-4,998.00	-50.0 %	65,994.00	99,980.00	-33,986.00	-34.0 %
<b>TOTAL NON OPERATING INCOME</b>	<b>5,000.00</b>	<b>9,998.00</b>	<b>-4,998.00</b>	<b>-50.0 %</b>	<b>65,994.00</b>	<b>99,980.00</b>	<b>-33,986.00</b>	<b>-34.0 %</b>
<b>NON OPERATING EXPENSE</b>								
9200 Reserve Expenses								
9202 Decks	0.00	0.00	0.00		962.00	1,550.00	-588.00	-37.9 %
9204 Reserve Study	0.00	0.00	0.00		1,000.00	0.00	1,000.00	
9208 Plumbing	100.00	0.00	100.00		38,500.00	10,000.00	28,500.00	285.0 %
9231 Parking Lot/Concrete	29,322.00	0.00	29,322.00		29,322.00	0.00	29,322.00	
9200 Total Reserve Expenses	29,422.00	0.00	29,422.00		69,784.00	11,550.00	58,234.00	504.2 %
9250 Community Mail Boxes	0.00	0.00	0.00		2,668.95	0.00	2,668.95	
<b>TOTAL NON OPERATING EXPENSE</b>	<b>29,422.00</b>	<b>0.00</b>	<b>29,422.00</b>		<b>72,452.95</b>	<b>11,550.00</b>	<b>60,902.95</b>	<b>527.3 %</b>
<b>NET INCOME</b>	<b>-32,556.72</b>	<b>14,213.92</b>	<b>-46,770.64</b>	<b>-329.0 %</b>	<b>24,240.32</b>	<b>100,380.82</b>	<b>-76,140.50</b>	<b>-75.9 %</b>
<b>NET INCOME SUMMARY</b>								
Income	42,258.42	42,025.75	232.67	0.6 %	423,681.43	420,507.50	3,173.93	0.8 %
Expense	-50,393.14	-37,809.83	-12,583.31	33.3 %	-392,982.16	-408,556.68	15,574.52	3.8 %
Other Income & Expense	0.00	0.00	0.00		0.00	0.00	0.00	
Net Operating Income	-8,134.72	4,215.92	-12,350.64	-293.0 %	30,699.27	11,950.82	18,748.45	156.9 %
Non Operating Income	5,000.00	9,998.00	-4,998.00	-50.0 %	65,994.00	99,980.00	-33,986.00	-34.0 %
Non Operating Expense	-29,422.00	0.00	-29,422.00		-72,452.95	-11,550.00	-60,902.95	-527.3 %
<b>NET INCOME</b>	<b>-32,556.72</b>	<b>14,213.92</b>	<b>-46,770.64</b>	<b>-329.0 %</b>	<b>24,240.32</b>	<b>100,380.82</b>	<b>-76,140.50</b>	<b>-75.9 %</b>