

Budget Comparison

Property: Second Jefferson Green HOA

Comparison Periods: 11/01/19 - 11/30/19 and 01/01/19 - 11/30/19 (accrual basis)

	Actual 11/01/19 - 11/30/19	Budget 11/19 - 11/19	\$ Change	% Change	Actual YTD 01/01/19 - 11/30/19	Budget YTD 01/19 - 11/19	\$ Change	% Change
INCOME								
4100 Rental Income (non-posting)								
4105 Garage /Parking	100.00	0.00	100.00		375.00	150.00	225.00	150.0 %
4107 Association Dues	42,524.00	41,832.00	692.00	1.7 %	459,763.90	460,152.00	-388.10	-0.1 %
4110 NSF Fees	0.00	0.00	0.00		50.00	100.00	-50.00	-50.0 %
4111 Late Fees	454.62	187.50	267.12	142.5 %	5,977.22	2,062.50	3,914.72	189.8 %
4100 Total Rental Income (non-posting)	43,078.62	42,019.50	1,059.12	2.5 %	466,166.12	462,464.50	3,701.62	0.8 %
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	7.32	6.25	1.07	17.1 %	151.25	68.75	82.50	120.0 %
4500 Total Misc Income (non-posting)	7.32	6.25	1.07	17.1 %	151.25	68.75	82.50	120.0 %
4650 Covenant Violations	0.00	0.00	0.00		150.00	0.00	150.00	
TOTAL INCOME	43,085.94	42,025.75	1,060.19	2.5 %	466,767.37	462,533.25	4,234.12	0.9 %
EXPENSE								
5100 Repairs & Maintenance Expense (non-								
5104 Maintenance	0.00	16.66	-16.66	-100.0 %	0.00	183.26	-183.26	-100.0 %
5105 Cleaning	0.00	0.00	0.00		60.00	0.00	60.00	
5108 Plumbing								
51081000 Sewer Drain Clean Out	-149.50	0.00	-149.50		0.00	0.00	0.00	
5108 Total Plumbing	-149.50	0.00	-149.50		0.00	0.00	0.00	
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	1,100.00	-1,100.00	-100.0 %
5117 Maintenance Supplies	0.00	0.00	0.00		22.55	0.00	22.55	
5122 Keys and Locks	-16.88	0.00	-16.88		-936.23	0.00	-936.23	
5125 Fire & Life Safety	0.00	0.00	0.00		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	259.50	0.00	259.50		259.50	350.00	-90.50	-25.9 %
5100 Total Repairs & Maintenance Expe	93.12	116.66	-23.54	-20.2 %	-3,578.40	2,333.26	-5,911.66	-253.4 %
5350 Licenses and Fees	0.00	0.00	0.00		45.00	10.00	35.00	350.0 %
5600 Administrative (non-posting)								
5601 Supplies	0.00	10.00	-10.00	-100.0 %	52.87	110.00	-57.13	-51.9 %

	Actual 11/01/19 - 11/30/19	Budget 11/19 - 11/19	\$ Change	% Change	Actual YTD 01/01/19 - 11/30/19	Budget YTD 01/19 - 11/19	\$ Change	% Change
5605 Postage	5.00	100.00	-95.00	-95.0 %	626.41	1,100.00	-473.59	-43.1 %
5606 HOA Management Fee	2,016.00	2,016.00	0.00	0.0 %	22,176.00	22,176.00	0.00	0.0 %
5607 Copies/Printing	571.50	100.00	471.50	471.5 %	1,071.33	1,100.00	-28.67	-2.6 %
5608 Administrative	412.50	100.00	312.50	312.5 %	1,929.88	1,000.00	929.88	93.0 %
5609 Meeting Expense	0.00	0.00	0.00		750.00	1,000.00	-250.00	-25.0 %
5611 HOA Legal Fees	701.00	125.00	576.00	460.8 %	2,194.52	1,375.00	819.52	59.6 %
5614 Accounting	0.00	0.00	0.00		2,375.00	2,400.00	-25.00	-1.0 %
5617 HOA Insurance	0.00	6,083.33	-6,083.33	-100.0 %	74,326.00	66,916.63	7,409.37	11.1 %
5618 D & O Insurance	0.00	0.00	0.00		1,397.00	1,350.00	47.00	3.5 %
5623 Reserve Transfer	0.00	9,998.00	-9,998.00	-100.0 %	65,994.00	109,978.00	-43,984.00	-40.0 %
5600 Total Administrative (non-posting)	3,706.00	18,532.33	-14,826.33	-80.0 %	172,893.01	208,505.63	-35,612.62	-17.1 %
5650 Bank Fees	0.00	18.33	-18.33	-100.0 %	140.49	201.63	-61.14	-30.3 %
6100 Exterior Building Maintenance (non-po								
6101 Exterior Bldg Maintenance	0.00	200.00	-200.00	-100.0 %	-9,444.99	2,200.00	-11,644.99	-529.3 %
6102 Roof/Gutter Maintenance	50.00	0.00	50.00		10,475.20	10,500.00	-24.80	-0.2 %
6103 Garage Doors	175.00	0.00	175.00		2,155.41	1,350.00	805.41	59.7 %
6104 Light Maintenance	25.00	350.00	-325.00	-92.9 %	849.46	3,850.00	-3,000.54	-77.9 %
6105 Plumbing Repairs	299.50	166.66	132.84	79.7 %	2,573.25	1,833.34	739.91	40.4 %
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	549.50	716.66	-167.16	-23.3 %	7,166.15	19,923.34	-12,757.19	-64.0 %
7000 Grounds & Landscaping (non-posting)								
7001 Landscape Maint. Contract	4,067.97	4,312.50	-244.53	-5.7 %	28,162.97	34,500.00	-6,337.03	-18.4 %
7002 Snow Removal	6,257.50	5,000.00	1,257.50	25.2 %	53,508.96	24,500.00	29,008.96	118.4 %
7003 Irrigation Maintenance	0.00	1,050.00	-1,050.00	-100.0 %	12,651.65	9,450.00	3,201.65	33.9 %
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	1,375.00	-616.50	-44.8 %
7020 Pet Services	154.38	158.34	-3.96	-2.5 %	2,183.75	1,741.66	442.09	25.4 %
7030 General Grounds Misc	91.56	0.00	91.56		476.56	500.00	-23.44	-4.7 %
7000 Total Grounds & Landscaping (non	10,571.41	10,645.84	-74.43	-0.7 %	101,793.39	82,066.66	19,726.73	24.0 %
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 %	602.35	2,016.66	-1,414.31	-70.1 %
8004 General Pool Maintenance	0.00	0.00	0.00		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)	56.14	183.34	-127.20	-69.4 %	10,020.18	17,716.66	-7,696.48	-43.4 %
8300 HOA Utilities (non-posting)								
8302 Electricity	583.51	695.00	-111.49	-16.0 %	7,771.21	7,645.00	126.21	1.7 %
8303 Water/Sewer	2,998.86	17,254.00	-14,255.14	-82.6 %	85,785.10	100,400.00	-14,614.90	-14.6 %
8304 Trash	1,384.72	1,791.67	-406.95	-22.7 %	21,603.52	19,708.33	1,895.19	9.6 %
8306 Gas	41.25	0.00	41.25		1,267.02	0.00	1,267.02	

	Actual 11/01/19 - 11/30/19	Budget 11/19 - 11/19	\$ Change	% Change	Actual YTD 01/01/19 - 11/30/19	Budget YTD 01/19 - 11/19	\$ Change	% Change
8300 Total HOA Utilities (non-posting)	5,008.34	19,740.67	-14,732.33	-74.6 %	116,426.85	127,753.33	-11,326.48	-8.9 %
TOTAL EXPENSE	19,984.51	49,953.83	-29,969.32	-60.0 %	404,906.67	458,510.51	-53,603.84	-11.7 %
NOI	23,101.43	-7,928.08	31,029.51	391.4 %	61,860.70	4,022.74	57,837.96	1,437.8 %
NON OPERATING INCOME								
9000 Reserve Income								
9001 Reserve Contribution	0.00	9,998.00	-9,998.00	-100.0 %	65,994.00	109,978.00	-43,984.00	-40.0 %
9000 Total Reserve Income	0.00	9,998.00	-9,998.00	-100.0 %	65,994.00	109,978.00	-43,984.00	-40.0 %
TOTAL NON OPERATING INCOME	0.00	9,998.00	-9,998.00	-100.0 %	65,994.00	109,978.00	-43,984.00	-40.0 %
NON OPERATING EXPENSE								
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	0.00	0.00	0.00		38,500.00	10,000.00	28,500.00	285.0 %
9231 Parking Lot/Concrete	0.00	0.00	0.00		29,322.00	0.00	29,322.00	
9200 Total Reserve Expenses	0.00	0.00	0.00		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	
TOTAL NON OPERATING EXPENSE	0.00	0.00	0.00		72,452.95	11,550.00	60,902.95	527.3 %
NET INCOME	23,101.43	2,069.92	21,031.51	1,016.1 %	55,401.75	102,450.74	-47,048.99	-45.9 %
NET INCOME SUMMARY								
Income	43,085.94	42,025.75	1,060.19	2.5 %	466,767.37	462,533.25	4,234.12	0.9 %
Expense	-19,984.51	-49,953.83	29,969.32	60.0 %	-404,906.67	-458,510.51	53,603.84	11.7 %
Other Income & Expense	0.00	0.00	0.00		0.00	0.00	0.00	
Net Operating Income	23,101.43	-7,928.08	31,029.51	391.4 %	61,860.70	4,022.74	57,837.96	1,437.8 %
Non Operating Income	0.00	9,998.00	-9,998.00	-100.0 %	65,994.00	109,978.00	-43,984.00	-40.0 %
Non Operating Expense	0.00	0.00	0.00		-72,452.95	-11,550.00	-60,902.95	-527.3 %
NET INCOME	23,101.43	2,069.92	21,031.51	1,016.1 %	55,401.75	102,450.74	-47,048.99	-45.9 %