

Budget Comparison

Property: Second Jefferson Green HOA

Comparison Periods: 12/01/18 - 12/31/18 and 01/01/18 - 12/31/18 (accrual basis)

	Actual 12/01/18 - 12/31/18	Budget 12/18 - 12/18	\$ Change	% Change	Actual YTD 01/01/18 - 12/31/18	Budget YTD 01/18 - 12/18	\$ Change	% Change
INCOME								
4100 Rental Income (non-posting)								
4105 Garage /Parking	0.00	0.00	0.00		250.00	0.00	250.00	
4107 Association Dues	40,456.00	40,488.00	-32.00	-0.1 %	442,150.81	442,001.28	149.53	0.0 %
4110 NSF Fees	0.00	0.00	0.00		200.00	50.00	150.00	300.0 %
4111 Late Fees	421.81	316.00	105.81	33.5 %	3,404.14	4,001.00	-596.86	-14.9 %
4100 Total Rental Income (non-posting)	40,877.81	40,804.00	73.81	0.2 %	446,004.95	446,052.28	-47.33	0.0 %
4300 Maintenance Income (non-posting)								
4304 Damages	250.00	0.00	250.00		1,426.50	0.00	1,426.50	
4300 Total Maintenance Income (non-po	250.00	0.00	250.00		1,426.50	0.00	1,426.50	
4500 Misc Income (non-posting)								
4501 Interest Income	13.10	4.50	8.60	191.1 %	105.20	54.00	51.20	94.8 %
4500 Total Misc Income (non-posting)	13.10	4.50	8.60	191.1 %	105.20	54.00	51.20	94.8 %
TOTAL INCOME	41,140.91	40,808.50	332.41	0.8 %	447,536.65	446,106.28	1,430.37	0.3 %
EXPENSE								
5100 Repairs & Maintenance Expense (non-								
5104 Maintenance	0.00	0.00	0.00		260.40	0.00	260.40	
5111 HVAC	0.00	0.00	0.00		556.00	0.00	556.00	
5112 Paint	0.00	0.00	0.00		79.81	0.00	79.81	
5113 Drywall Repairs	0.00	0.00	0.00		1,764.75	0.00	1,764.75	
5117 Maintenance Supplies	0.00	0.00	0.00		8.80	0.00	8.80	
5122 Keys and Locks	0.00	0.00	0.00		-7.50	0.00	-7.50	
5125 Fire & Life Safety	0.00	0.00	0.00		495.86	550.00	-54.14	-9.8 %
5126 Common Area Exterior Repairs	0.00	0.00	0.00		0.00	25.00	-25.00	-100.0 %
5170 Extermination	0.00	0.00	0.00		375.00	0.00	375.00	
5100 Total Repairs & Maintenance Expe	0.00	0.00	0.00		3,533.12	575.00	2,958.12	514.5 %
5325 Pet Station Clean Up	0.00	0.00	0.00		208.93	0.00	208.93	
5350 Licenses and Fees	0.00	0.00	0.00		0.00	10.00	-10.00	-100.0 %
5600 Administrative (non-posting)								
5601 Supplies	0.00	10.00	-10.00	-100.0 %	0.00	120.00	-120.00	-100.0 %
5605 Postage	5.64	100.00	-94.36	-94.4 %	1,934.02	1,200.00	734.02	61.2 %
5606 HOA Management Fee	2,016.00	2,016.00	0.00	0.0 %	23,856.00	24,192.00	-336.00	-1.4 %
5607 Copies/Printing	0.00	100.00	-100.00	-100.0 %	2,247.14	1,200.00	1,047.14	87.3 %
5608 Administrative	0.00	83.33	-83.33	-100.0 %	1,063.62	1,000.00	63.62	6.4 %
5609 Meeting Expense	0.00	0.00	0.00		302.64	900.00	-597.36	-66.4 %
5610 Coupon Books	0.00	0.00	0.00		0.00	550.00	-550.00	-100.0 %

	Actual 12/01/18 - 12/31/18	Budget 12/18 - 12/18	\$ Change	% Change	Actual YTD 01/01/18 - 12/31/18	Budget YTD 01/18 - 12/18	\$ Change	% Change
5611 HOA Legal Fees	4,776.43	0.00	4,776.43		38,474.39	5,000.00	33,474.39	669.5 %
5614 Accounting	0.00	2,400.00	-2,400.00	-100.0 %	2,375.00	2,400.00	-25.00	-1.0 %
5617 HOA Insurance	0.00	3,570.00	-3,570.00	-100.0 %	64,095.77	68,170.00	-4,074.23	-6.0 %
5618 D & O Insurance	0.00	0.00	0.00		1,338.79	0.00	1,338.79	
5623 Reserve Transfer	0.00	12,070.00	-12,070.00	-100.0 %	40,640.00	72,420.00	-31,780.00	-43.9 %
5600 Total Administrative (non-posting)	6,798.07	20,349.33	-13,551.26	-66.6 %	176,327.37	177,152.00	-824.63	-0.5 %
5650 Bank Fees	0.00	25.00	-25.00	-100.0 %	232.33	300.00	-67.67	-22.6 %
6100 Exterior Building Maintenance (non-po								
6101 Exterior Bldg Maintenance	0.00	200.00	-200.00	-100.0 %	-142.69	2,400.00	-2,542.69	-105.9 %
6102 Roof/Gutter Maintenance	0.00	0.00	0.00		7,965.00	10,500.00	-2,535.00	-24.1 %
6103 Garage Doors	246.21	0.00	246.21		1,992.39	1,800.00	192.39	10.7 %
6104 Light Maintenance	0.00	350.00	-350.00	-100.0 %	3,278.76	4,200.00	-921.24	-21.9 %
6105 Plumbing Repairs	899.50	163.00	736.50	451.8 %	1,259.50	2,000.00	-740.50	-37.0 %
6106 Keys	0.00	0.00	0.00		87.50	0.00	87.50	
6107 Signs	0.00	0.00	0.00		13.32	100.00	-86.68	-86.7 %
6100 Total Exterior Building Maintenance	1,145.71	713.00	432.71	60.7 %	14,453.78	21,000.00	-6,546.22	-31.2 %
7000 Grounds & Landscaping (non-posting)								
7001 Landscape Maint. Contract	0.00	0.00	0.00		31,800.00	34,500.00	-2,700.00	-7.8 %
7002 Snow Removal	0.00	5,000.00	-5,000.00	-100.0 %	9,606.75	29,500.00	-19,893.25	-67.4 %
7003 Irrigation Maintenance	0.00	0.00	0.00		9,426.50	10,500.00	-1,073.50	-10.2 %
7004 Tree.Shrub Maint.	0.00	0.00	0.00		3,852.50	10,000.00	-6,147.50	-61.5 %
7006 General Maintenance	0.00	125.00	-125.00	-100.0 %	1,324.54	1,500.00	-175.46	-11.7 %
7020 Pet Services	0.00	300.00	-300.00	-100.0 %	1,936.15	1,200.00	736.15	61.3 %
7030 General Grounds Misc	0.00	41.63	-41.63	-100.0 %	321.81	500.00	-178.19	-35.6 %
7000 Total Grounds & Landscaping (non	0.00	5,466.63	-5,466.63	-100.0 %	58,268.25	87,700.00	-29,431.75	-33.6 %
8000 Pool & Cabana (non-osting)								
8001 Pool Contract	0.00	0.00	0.00		2,468.22	6,500.00	-4,031.78	-62.0 %
8002 Pool Supplies	0.00	0.00	0.00		943.67	4,000.00	-3,056.33	-76.4 %
8003 Pool Phone	53.36	58.37	-5.01	-8.6 %	657.75	700.00	-42.25	-6.0 %
8004 General Pool Maintenance	0.00	0.00	0.00		8,691.71	1,000.00	7,691.71	769.2 %
8010 Cabana Maintenance	0.00	0.00	0.00		560.00	2,000.00	-1,440.00	-72.0 %
8000 Total Pool & Cabana (non-osting)	53.36	58.37	-5.01	-8.6 %	13,321.35	14,200.00	-878.65	-6.2 %
8300 HOA Utilities (non-posting)								
8302 Electricity	723.64	890.00	-166.36	-18.7 %	8,186.37	10,712.00	-2,525.63	-23.6 %
8303 Water/Sewer	2,154.85	2,500.00	-345.15	-13.8 %	83,754.39	80,627.00	3,127.39	3.9 %
8304 Trash	2,075.46	1,663.00	412.46	24.8 %	22,832.75	20,000.00	2,832.75	14.2 %
8305 Storm Water	6,698.44	8,500.00	-1,801.56	-21.2 %	6,698.44	34,000.00	-27,301.56	-80.3 %
8306 Gas	0.00	0.00	0.00		45.25	0.00	45.25	
8300 Total HOA Utilities (non-posting)	11,652.39	13,553.00	-1,900.61	-14.0 %	121,517.20	145,339.00	-23,821.80	-16.4 %
6108 Aluminium Wiring	2,490.00	0.00	2,490.00		2,690.00	0.00	2,690.00	
TOTAL EXPENSE	22,139.53	40,165.33	-18,025.80	-44.9 %	390,552.33	446,276.00	-55,723.67	-12.5 %

	Actual 12/01/18 - 12/31/18	Budget 12/18 - 12/18	\$ Change	% Change	Actual YTD 01/01/18 - 12/31/18	Budget YTD 01/18 - 12/18	\$ Change	% Change
NOI	19,001.38	643.17	18,358.21	2,854.3 %	56,984.32	-169.72	57,154.04	33,675.5 %
NON OPERATING INCOME								
9000 Reserve Income								
9001 Reserve Contribution	0.00	12,070.00	-12,070.00	-100.0 %	40,640.00	72,420.00	-31,780.00	-43.9 %
9000 Total Reserve Income	0.00	12,070.00	-12,070.00	-100.0 %	40,640.00	72,420.00	-31,780.00	-43.9 %
TOTAL NON OPERATING INCOME	0.00	12,070.00	-12,070.00	-100.0 %	40,640.00	72,420.00	-31,780.00	-43.9 %
NON OPERATING EXPENSE								
9200 Reserve Expenses								
9202 Decks	0.00	0.00	0.00		1,538.02	0.00	1,538.02	
9208 Plumbing	0.00	0.00	0.00		0.00	10,000.00	-10,000.00	-100.0 %
9231 Parking Lot/Concrete	10,230.00	0.00	10,230.00		12,991.00	0.00	12,991.00	
9200 Total Reserve Expenses	10,230.00	0.00	10,230.00		14,529.02	10,000.00	4,529.02	45.3 %
9500 Capital Items								
9570 Fence Replacement	0.00	0.00	0.00		18,000.00	4,450.00	13,550.00	304.5 %
9500 Total Capital Items	0.00	0.00	0.00		18,000.00	4,450.00	13,550.00	304.5 %
9250 Community Mail Boxes	0.00	0.00	0.00		12,761.00	0.00	12,761.00	
TOTAL NON OPERATING EXPENSE	10,230.00	0.00	10,230.00		45,290.02	14,450.00	30,840.02	213.4 %
NET INCOME	8,771.38	12,713.17	-3,941.79	-31.0 %	52,334.30	57,800.28	-5,465.98	-9.5 %
NET INCOME SUMMARY								
Income	41,140.91	40,808.50	332.41	0.8 %	447,536.65	446,106.28	1,430.37	0.3 %
Expense	-22,139.53	-40,165.33	18,025.80	44.9 %	-390,552.33	-446,276.00	55,723.67	12.5 %
Other Income & Expense	0.00	0.00	0.00		0.00	0.00	0.00	
Net Operating Income	19,001.38	643.17	18,358.21	2,854.3 %	56,984.32	-169.72	57,154.04	33,675.5 %
Non Operating Income	0.00	12,070.00	-12,070.00	-100.0 %	40,640.00	72,420.00	-31,780.00	-43.9 %
Non Operating Expense	-10,230.00	0.00	-10,230.00		-45,290.02	-14,450.00	-30,840.02	-213.4 %
NET INCOME	8,771.38	12,713.17	-3,941.79	-31.0 %	52,334.30	57,800.28	-5,465.98	-9.5 %