

Budget Comparison

Property: Second Jefferson Green HOA

Comparison Periods: 03/01/19 - 03/31/19 and 01/01/19 - 03/31/19 (accrual basis)

	Actual 03/01/19 - 03/31/19	Budget 03/19 - 03/19	\$ Change	% Change	Actual YTD 01/01/19 - 03/31/19	Budget YTD 01/19 - 03/19	\$ Change	% Change
INCOME								
4100 Rental Income (non-posting)								
4105 Garage /Parking	0.00	50.00	-50.00	-100.0 %	100.00	50.00	50.00	100.0 %
4107 Association Dues	41,588.06	41,832.00	-243.94	-0.6 %	126,399.90	125,496.00	903.90	0.7 %
4111 Late Fees	610.48	187.50	422.98	225.6 %	1,532.67	562.50	970.17	172.5 %
4100 Total Rental Income (non-posting)	42,198.54	42,069.50	129.04	0.3 %	128,032.57	126,108.50	1,924.07	1.5 %
4500 Misc Income (non-posting)								
4501 Interest Income	14.82	6.25	8.57	137.1 %	40.49	18.75	21.74	115.9 %
4500 Total Misc Income (non-posting)	14.82	6.25	8.57	137.1 %	40.49	18.75	21.74	115.9 %
4650 Covenant Violaltions	0.00	0.00	0.00		150.00	0.00	150.00	
TOTAL INCOME	42,213.36	42,075.75	137.61	0.3 %	128,223.06	126,127.25	2,095.81	1.7 %
EXPENSE								
5100 Repairs & Maintenance Expense (non-								
5104 Maintenance	0.00	16.66	-16.66	-100.0 %	0.00	49.98	-49.98	-100.0 %
5105 Cleaning	0.00	0.00	0.00		60.00	0.00	60.00	
5113 Drywall Repairs	0.00	100.00	-100.00	-100.0 %	0.00	300.00	-300.00	-100.0 %
5125 Fire & Life Safety	0.00	0.00	0.00		45.00	0.00	45.00	
5100 Total Repairs & Maintenance Expe	0.00	116.66	-116.66	-100.0 %	105.00	349.98	-244.98	-70.0 %
5350 Licenses and Fees	0.00	0.00	0.00		10.00	0.00	10.00	
5600 Administrative (non-posting)								
5601 Supplies	0.00	10.00	-10.00	-100.0 %	0.00	30.00	-30.00	-100.0 %
5605 Postage	114.00	100.00	14.00	14.0 %	247.65	300.00	-52.35	-17.4 %
5606 HOA Management Fee	2,016.00	2,016.00	0.00	0.0 %	6,048.00	6,048.00	0.00	0.0 %
5607 Copies/Printing	1,461.54	100.00	1,361.54	1,361.5 %	1,461.54	300.00	1,161.54	387.2 %
5608 Administrative	0.00	100.00	-100.00	-100.0 %	42.38	200.00	-157.62	-78.8 %
5609 Meeting Expense	600.00	0.00	600.00		750.00	1,000.00	-250.00	-25.0 %
5611 HOA Legal Fees	0.00	125.00	-125.00	-100.0 %	298.00	375.00	-77.00	-20.5 %
5617 HOA Insurance	-61.00	6,083.33	-6,144.33	-101.0 %	29,693.80	18,249.99	11,443.81	62.7 %
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 %	9,998.00	29,994.00	-19,996.00	-66.7 %
5600 Total Administrative (non-posting)	4,130.54	18,532.33	-14,401.79	-77.7 %	49,936.37	57,846.99	-7,910.62	-13.7 %
5650 Bank Fees	19.73	18.33	1.40	7.6 %	38.74	54.99	-16.25	-29.6 %
5800 HOA Dues	5.06	0.00	5.06		0.00	0.00	0.00	
6100 Exterior Building Maintenance (non-po								
6101 Exterior Bldg Maintenance	0.00	200.00	-200.00	-100.0 %	15.00	600.00	-585.00	-97.5 %
6102 Roof/Gutter Maintenance	2,492.00	0.00	2,492.00		3,048.00	0.00	3,048.00	

	Actual 03/01/19 - 03/31/19	Budget 03/19 - 03/19	\$ Change	% Change	Actual YTD 01/01/19 - 03/31/19	Budget YTD 01/19 - 03/19	\$ Change	% Change
6103 Garage Doors	0.00	450.00	-450.00	-100.0 %	617.50	450.00	167.50	37.2 %
6104 Light Maintenance	140.71	350.00	-209.29	-59.8 %	511.96	1,050.00	-538.04	-51.2 %
6105 Plumbing Repairs	1,250.00	166.66	1,083.34	650.0 %	1,373.75	499.98	873.77	174.8 %
6106 Keys	0.00	0.00	0.00		45.00	0.00	45.00	
6100 Total Exterior Building Maintenance	3,882.71	1,166.66	2,716.05	232.8 %	5,611.21	2,599.98	3,011.23	115.8 %
7000 Grounds & Landscaping (non-posting)								
7001 Landscape Maint. Contract	0.00	0.00	0.00		120.00	0.00	120.00	
7002 Snow Removal	23,115.25	4,000.00	19,115.25	477.9 %	47,251.46	19,000.00	28,251.46	148.7 %
7003 Irrigation Maintenance	0.00	1,050.00	-1,050.00	-100.0 %	45.00	1,050.00	-1,005.00	-95.7 %
7004 Tree.Shrub Maint.	340.00	5,000.00	-4,660.00	-93.2 %	-160.00	5,000.00	-5,160.00	-103.2 %
7006 General Maintenance	0.00	125.00	-125.00	-100.0 %	318.50	375.00	-56.50	-15.1 %
7020 Pet Services	854.20	158.33	695.87	439.5 %	1,174.20	474.99	699.21	147.2 %
7030 General Grounds Misc	0.00	0.00	0.00		90.00	0.00	90.00	
7000 Total Grounds & Landscaping (non)	24,309.45	10,333.33	13,976.12	135.3 %	48,839.16	25,899.99	22,939.17	88.6 %
8000 Pool & Cabana (non-osting)								
8001 Pool Contract	0.00	0.00	0.00		450.25	0.00	450.25	
8003 Pool Phone	53.35	183.33	-129.98	-70.9 %	160.05	549.99	-389.94	-70.9 %
8000 Total Pool & Cabana (non-osting)	53.35	183.33	-129.98	-70.9 %	610.30	549.99	60.31	11.0 %
8300 HOA Utilities (non-posting)								
8302 Electricity	770.85	695.00	75.85	10.9 %	2,160.48	2,085.00	75.48	3.6 %
8303 Water/Sewer	2,048.82	1,791.00	257.82	14.4 %	6,179.12	13,955.00	-7,775.88	-55.7 %
8304 Trash	1,942.33	1,791.66	150.67	8.4 %	5,799.87	5,374.98	424.89	7.9 %
8306 Gas	45.54	0.00	45.54		180.47	0.00	180.47	
8300 Total HOA Utilities (non-posting)	4,807.54	4,277.66	529.88	12.4 %	14,319.94	21,414.98	-7,095.04	-33.1 %
TOTAL EXPENSE	37,208.38	34,628.30	2,580.08	7.5 %	119,470.72	108,716.90	10,753.82	9.9 %
NOI	5,004.98	7,447.45	-2,442.47	-32.8 %	8,752.34	17,410.35	-8,658.01	-49.7 %
NON OPERATING INCOME								
9000 Reserve Income								
9001 Reserve Contribution	0.00	9,998.00	-9,998.00	-100.0 %	9,998.00	29,994.00	-19,996.00	-66.7 %
9000 Total Reserve Income	0.00	9,998.00	-9,998.00	-100.0 %	9,998.00	29,994.00	-19,996.00	-66.7 %
TOTAL NON OPERATING INCOME	0.00	9,998.00	-9,998.00	-100.0 %	9,998.00	29,994.00	-19,996.00	-66.7 %
NON OPERATING EXPENSE								
9200 Reserve Expenses								
9204 Reserve Study	0.00	0.00	0.00		500.00	0.00	500.00	
9208 Plumbing	0.00	5,000.00	-5,000.00	-100.0 %	4,475.00	5,000.00	-525.00	-10.5 %
9200 Total Reserve Expenses	0.00	5,000.00	-5,000.00	-100.0 %	4,975.00	5,000.00	-25.00	-0.5 %
9250 Community Mail Boxes	1,654.30	0.00	1,654.30		2,662.52	0.00	2,662.52	

	Actual 03/01/19 - 03/31/19	Budget 03/19 - 03/19	\$ Change	% Change	Actual YTD 01/01/19 - 03/31/19	Budget YTD 01/19 - 03/19	\$ Change	% Change
TOTAL NON OPERATING EXPENSE	1,654.30	5,000.00	-3,345.70	-66.9 %	7,637.52	5,000.00	2,637.52	52.8 %
NET INCOME	3,350.68	12,445.45	-9,094.77	-73.1 %	11,112.82	42,404.35	-31,291.53	-73.8 %
NET INCOME SUMMARY								
Income	42,213.36	42,075.75	137.61	0.3 %	128,223.06	126,127.25	2,095.81	1.7 %
Expense	-37,208.38	-34,628.30	-2,580.08	7.5 %	-119,470.72	-108,716.90	-10,753.82	9.9 %
Other Income & Expense	0.00	0.00	0.00		0.00	0.00	0.00	
Net Operating Income	5,004.98	7,447.45	-2,442.47	-32.8 %	8,752.34	17,410.35	-8,658.01	-49.7 %
Non Operating Income	0.00	9,998.00	-9,998.00	-100.0 %	9,998.00	29,994.00	-19,996.00	-66.7 %
Non Operating Expense	-1,654.30	-5,000.00	3,345.70	66.9 %	-7,637.52	-5,000.00	-2,637.52	-52.8 %
NET INCOME	3,350.68	12,445.45	-9,094.77	-73.1 %	11,112.82	42,404.35	-31,291.53	-73.8 %