

# Budget Comparison

Property: Second Jefferson Green HOA

Comparison Periods: 04/01/18 - 04/30/18 and 01/01/18 - 04/30/18 (accrual basis)

	Actual 04/01/18 - 04/30/18	Budget 04/18 - 04/18	\$ Change	% Change	Actual YTD 01/01/18 - 04/30/18	Budget YTD 01/18 - 04/18	\$ Change	% Change
<b>INCOME</b>								
4100 Rental Income (non-posting)								
4107 Association Dues	32,193.11	32,088.00	105.11	0.3 %	126,332.39	126,497.28	-164.89	-0.1 %
4110 NSF Fees	0.00	0.00	0.00		100.00	0.00	100.00	
4111 Late Fees	-330.00	335.00	-665.00	-198.5 %	55.00	1,340.00	-1,285.00	-95.9 %
4100 Total Rental Income (non-posting)	31,863.11	32,423.00	-559.89	-1.7 %	126,487.39	127,837.28	-1,349.89	-1.1 %
4300 Maintenance Income (non-posting)								
4304 Damages	0.00	0.00	0.00		1,176.50	0.00	1,176.50	
4300 Total Maintenance Income (non-po)	0.00	0.00	0.00		1,176.50	0.00	1,176.50	
4500 Misc Income (non-posting)								
4501 Interest Income	9.89	4.50	5.39	119.8 %	20.96	18.00	2.96	16.4 %
4500 Total Misc Income (non-posting)	9.89	4.50	5.39	119.8 %	20.96	18.00	2.96	16.4 %
<b>TOTAL INCOME</b>	<b>31,873.00</b>	<b>32,427.50</b>	<b>-554.50</b>	<b>-1.7 %</b>	<b>127,684.85</b>	<b>127,855.28</b>	<b>-170.43</b>	<b>-0.1 %</b>
<b>EXPENSE</b>								
5100 Repairs & Maintenance Expense (non-								
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	8.80	0.00	8.80		8.80	0.00	8.80	
5122 Keys and Locks	0.00	0.00	0.00		17.50	0.00	17.50	
5100 Total Repairs & Maintenance Expe	8.80	0.00	8.80		1,870.86	0.00	1,870.86	
5600 Administrative (non-posting)								
5601 Supplies	0.00	10.00	-10.00	-100.0 %	0.00	40.00	-40.00	-100.0 %
5605 Postage	4.70	100.00	-95.30	-95.3 %	716.24	400.00	316.24	79.1 %
5606 HOA Management Fee	2,016.00	2,016.00	0.00	0.0 %	7,728.00	8,064.00	-336.00	-4.2 %
5607 Copies/Printing	2,244.34	100.00	2,144.34	2,144.3 %	2,247.14	400.00	1,847.14	461.8 %
5608 Administrative	35.00	83.33	-48.33	-58.0 %	52.50	333.32	-280.82	-84.2 %
5609 Meeting Expense	0.00	0.00	0.00		302.64	900.00	-597.36	-66.4 %
5611 HOA Legal Fees	317.00	0.00	317.00		2,965.00	2,500.00	465.00	18.6 %
5617 HOA Insurance	6,743.40	6,800.00	-56.60	-0.8 %	25,974.37	27,200.00	-1,225.63	-4.5 %
5618 D & O Insurance	0.00	0.00	0.00		1,338.79	0.00	1,338.79	
5600 Total Administrative (non-posting)	11,360.44	9,109.33	2,251.11	24.7 %	41,324.68	39,837.32	1,487.36	3.7 %
5650 Bank Fees	20.83	25.00	-4.17	-16.7 %	105.60	100.00	5.60	5.6 %
6100 Exterior Building Maintenance (non-po								
6101 Exterior Bldg Maintenance	0.00	200.00	-200.00	-100.0 %	17.50	800.00	-782.50	-97.8 %
6102 Roof/Gutter Maintenance	3,360.00	10,500.00	-7,140.00	-68.0 %	3,360.00	10,500.00	-7,140.00	-68.0 %

	Actual 04/01/18 - 04/30/18	Budget 04/18 - 04/18	\$ Change	% Change	Actual YTD 01/01/18 - 04/30/18	Budget YTD 01/18 - 04/18	\$ Change	% Change
6103 Garage Doors	254.95	900.00	-645.05	-71.7 %	1,167.13	900.00	267.13	29.7 %
6104 Light Maintenance	0.00	350.00	-350.00	-100.0 %	240.00	1,400.00	-1,160.00	-82.9 %
6105 Plumbing Repairs	0.00	167.00	-167.00	-100.0 %	122.50	668.00	-545.50	-81.7 %
6106 Keys	52.50	0.00	52.50		52.50	0.00	52.50	
6100 Total Exterior Building Maintenance	3,667.45	12,117.00	-8,449.55	-69.7 %	4,959.63	14,268.00	-9,308.37	-65.2 %
7000 Grounds & Landscaping (non-posting)								
7001 Landscape Maint. Contract	3,975.00	4,312.50	-337.50	-7.8 %	3,975.00	4,312.50	-337.50	-7.8 %
7002 Snow Removal	0.00	1,000.00	-1,000.00	-100.0 %	8,916.75	24,000.00	-15,083.25	-62.8 %
7003 Irrigation Maintenance	0.00	1,300.00	-1,300.00	-100.0 %	0.00	2,600.00	-2,600.00	-100.0 %
7004 Tree.Shrub Maint.	0.00	5,000.00	-5,000.00	-100.0 %	0.00	5,000.00	-5,000.00	-100.0 %
7006 General Maintenance	0.00	125.00	-125.00	-100.0 %	830.27	500.00	330.27	66.1 %
7020 Pet Services	675.00	0.00	675.00		1,073.19	900.00	173.19	19.2 %
7030 General Grounds Misc	321.81	41.67	280.14	672.3 %	321.81	166.68	155.13	93.1 %
7000 Total Grounds & Landscaping (non	4,971.81	11,779.17	-6,807.36	-57.8 %	15,117.02	37,479.18	-22,362.16	-59.7 %
8000 Pool & Cabana (non-osting)								
8003 Pool Phone	57.12	58.33	-1.21	-2.1 %	229.06	233.32	-4.26	-1.8 %
8004 General Pool Maintenance	0.00	500.00	-500.00	-100.0 %	0.00	500.00	-500.00	-100.0 %
8010 Cabana Maintenance	0.00	250.00	-250.00	-100.0 %	0.00	250.00	-250.00	-100.0 %
8000 Total Pool & Cabana (non-osting)	57.12	808.33	-751.21	-92.9 %	229.06	983.32	-754.26	-76.7 %
8300 HOA Utilities (non-posting)								
8302 Electricity	660.02	893.00	-232.98	-26.1 %	2,721.96	3,572.00	-850.04	-23.8 %
8303 Water/Sewer	9,983.95	3,500.00	6,483.95	185.3 %	23,807.41	11,500.00	12,307.41	107.0 %
8304 Trash	1,627.44	1,667.00	-39.56	-2.4 %	6,885.43	6,668.00	217.43	3.3 %
8305 Storm Water	0.00	0.00	0.00		0.00	8,500.00	-8,500.00	-100.0 %
8300 Total HOA Utilities (non-posting)	12,271.41	6,060.00	6,211.41	102.5 %	33,414.80	30,240.00	3,174.80	10.5 %
<b>TOTAL EXPENSE</b>	<b>32,357.86</b>	<b>39,898.83</b>	<b>-7,540.97</b>	<b>-18.9 %</b>	<b>97,021.65</b>	<b>122,907.82</b>	<b>-25,886.17</b>	<b>-21.1 %</b>
<b>NOI</b>	<b>-484.86</b>	<b>-7,471.33</b>	<b>6,986.47</b>	<b>93.5 %</b>	<b>30,663.20</b>	<b>4,947.46</b>	<b>25,715.74</b>	<b>519.8 %</b>
<b>NON OPERATING EXPENSE</b>								
9200 Reserve Expenses								
9202 Decks	0.00	0.00	0.00		87.50	0.00	87.50	
9208 Plumbing	0.00	5,000.00	-5,000.00	-100.0 %	0.00	5,000.00	-5,000.00	-100.0 %
9200 Total Reserve Expenses	0.00	5,000.00	-5,000.00	-100.0 %	87.50	5,000.00	-4,912.50	-98.2 %
<b>TOTAL NON OPERATING EXPENSE</b>	<b>0.00</b>	<b>5,000.00</b>	<b>-5,000.00</b>	<b>-100.0 %</b>	<b>87.50</b>	<b>5,000.00</b>	<b>-4,912.50</b>	<b>-98.2 %</b>
<b>NET INCOME</b>	<b>-484.86</b>	<b>-12,471.33</b>	<b>11,986.47</b>	<b>96.1 %</b>	<b>30,575.70</b>	<b>-52.54</b>	<b>30,628.24</b>	<b>58,295.1 %</b>

	<b>Actual 04/01/18 - 04/30/18</b>	<b>Budget 04/18 - 04/18</b>	<b>\$ Change</b>	<b>% Change</b>	<b>Actual YTD 01/01/18 - 04/30/18</b>	<b>Budget YTD 01/18 - 04/18</b>	<b>\$ Change</b>	<b>% Change</b>
<b>NET INCOME SUMMARY</b>								
Income	31,873.00	32,427.50	-554.50	-1.7 %	127,684.85	127,855.28	-170.43	-0.1 %
Expense	-32,357.86	-39,898.83	7,540.97	18.9 %	-97,021.65	-122,907.82	25,886.17	21.1 %
Other Income & Expense	0.00	0.00	0.00		0.00	0.00	0.00	
Non Operating Expense	0.00	-5,000.00	5,000.00	100.0 %	-87.50	-5,000.00	4,912.50	98.2 %
<b>NET INCOME</b>	<b>-484.86</b>	<b>-12,471.33</b>	<b>11,986.47</b>	<b>96.1 %</b>	<b>30,575.70</b>	<b>-52.54</b>	<b>30,628.24</b>	<b>58,295.1 %</b>