

Budget Comparison

Property: Second Jefferson Green HOA

Comparison Periods: 04/01/19 - 04/30/19 and 01/01/19 - 04/30/19 (accrual basis)

	Actual 04/01/19 - 04/30/19	Budget 04/19 - 04/19	\$ Change	% Change	Actual YTD 01/01/19 - 04/30/19	Budget YTD 01/19 - 04/19	\$ Change	% Change
INCOME								
4100 Rental Income (non-posting)								
4105 Garage /Parking	0.00	0.00	0.00		100.00	50.00	50.00	100.0 %
4107 Association Dues	41,342.00	41,832.00	-490.00	-1.2 %	167,741.90	167,328.00	413.90	0.2 %
4111 Late Fees	311.03	187.50	123.53	65.9 %	1,843.70	750.00	1,093.70	145.8 %
4100 Total Rental Income (non-posting)	41,653.03	42,019.50	-366.47	-0.9 %	169,685.60	168,128.00	1,557.60	0.9 %
4500 Misc Income (non-posting)								
4501 Interest Income	16.07	6.25	9.82	157.1 %	56.56	25.00	31.56	126.2 %
4500 Total Misc Income (non-posting)	16.07	6.25	9.82	157.1 %	56.56	25.00	31.56	126.2 %
4650 Covenant Violaltions	0.00	0.00	0.00		150.00	0.00	150.00	
TOTAL INCOME	41,669.10	42,025.75	-356.65	-0.8 %	169,892.16	168,153.00	1,739.16	1.0 %
EXPENSE								
5100 Repairs & Maintenance Expense (non-								
5104 Maintenance	0.00	16.66	-16.66	-100.0 %	0.00	66.64	-66.64	-100.0 %
5105 Cleaning	0.00	0.00	0.00		60.00	0.00	60.00	
5109 Miscellaneous Repairs Expense	-786.00	0.00	-786.00		-786.00	0.00	-786.00	
5113 Drywall Repairs	0.00	100.00	-100.00	-100.0 %	0.00	400.00	-400.00	-100.0 %
5125 Fire & Life Safety	0.00	0.00	0.00		45.00	0.00	45.00	
5100 Total Repairs & Maintenance Expe	-786.00	116.66	-902.66	-773.8 %	-681.00	466.64	-1,147.64	-245.9 %
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	40.00	-40.00	-100.0 %
5605 Postage	9.00	100.00	-91.00	-91.0 %	256.65	400.00	-143.35	-35.8 %
5606 HOA Management Fee	2,016.00	2,016.00	0.00	0.0 %	8,064.00	8,064.00	0.00	0.0 %
5607 Copies/Printing	-1,202.42	100.00	-1,302.42	-1,302.4 %	259.12	400.00	-140.88	-35.2 %
5608 Administrative	850.00	100.00	750.00	750.0 %	892.38	300.00	592.38	197.5 %
5609 Meeting Expense	0.00	0.00	0.00		750.00	1,000.00	-250.00	-25.0 %
5611 HOA Legal Fees	280.00	125.00	155.00	124.0 %	578.00	500.00	78.00	15.6 %
5614 Accounting	2,375.00	0.00	2,375.00		2,375.00	0.00	2,375.00	
5617 HOA Insurance	0.00	6,083.33	-6,083.33	-100.0 %	29,693.80	24,333.32	5,360.48	22.0 %
5618 D & O Insurance	0.00	0.00	0.00		1,397.00	1,350.00	47.00	3.5 %
5623 Reserve Transfer	19,996.00	9,998.00	9,998.00	100.0 %	29,994.00	39,992.00	-9,998.00	-25.0 %
5600 Total Administrative (non-posting)	24,323.58	18,532.33	5,791.25	31.2 %	74,259.95	76,379.32	-2,119.37	-2.8 %
5650 Bank Fees	24.88	18.33	6.55	35.7 %	63.62	73.32	-9.70	-13.2 %
6100 Exterior Building Maintenance (non-po								
6101 Exterior Bldg Maintenance	0.00	200.00	-200.00	-100.0 %	15.00	800.00	-785.00	-98.1 %

	Actual 04/01/19 - 04/30/19	Budget 04/19 - 04/19	\$ Change	% Change	Actual YTD 01/01/19 - 04/30/19	Budget YTD 01/19 - 04/19	\$ Change	% Change
6102 Roof/Gutter Maintenance	0.00	5,250.00	-5,250.00	-100.0 %	3,048.00	5,250.00	-2,202.00	-41.9 %
6103 Garage Doors	106.88	0.00	106.88		724.38	450.00	274.38	61.0 %
6104 Light Maintenance	125.00	350.00	-225.00	-64.3 %	636.96	1,400.00	-763.04	-54.5 %
6105 Plumbing Repairs	25.00	166.66	-141.66	-85.0 %	1,398.75	666.64	732.11	109.8 %
6106 Keys	0.00	45.00	-45.00	-100.0 %	45.00	45.00	0.00	0.0 %
6107 Signs	512.82	0.00	512.82		512.82	0.00	512.82	
6100 Total Exterior Building Maintenance	769.70	6,011.66	-5,241.96	-87.2 %	6,380.91	8,611.64	-2,230.73	-25.9 %
7000 Grounds & Landscaping (non-posting)								
7001 Landscape Maint. Contract	3,975.00	4,312.50	-337.50	-7.8 %	4,095.00	4,312.50	-217.50	-5.0 %
7002 Snow Removal	0.00	0.00	0.00		47,251.46	19,000.00	28,251.46	148.7 %
7003 Irrigation Maintenance	427.00	1,050.00	-623.00	-59.3 %	472.00	2,100.00	-1,628.00	-77.5 %
7004 Tree/Shrub Maint.	0.00	0.00	0.00		-160.00	5,000.00	-5,160.00	-103.2 %
7006 General Maintenance	50.00	125.00	-75.00	-60.0 %	368.50	500.00	-131.50	-26.3 %
7020 Pet Services	153.21	158.33	-5.12	-3.2 %	1,327.41	633.32	694.09	109.6 %
7030 General Grounds Misc	0.00	250.00	-250.00	-100.0 %	90.00	250.00	-160.00	-64.0 %
7000 Total Grounds & Landscaping (non)	4,605.21	5,895.83	-1,290.62	-21.9 %	53,444.37	31,795.82	21,648.55	68.1 %
8000 Pool & Cabana (non-osting)								
8001 Pool Contract	0.00	0.00	0.00		450.25	0.00	450.25	
8003 Pool Phone	53.21	183.33	-130.12	-71.0 %	213.26	733.32	-520.06	-70.9 %
8004 General Pool Maintenance	0.00	200.00	-200.00	-100.0 %	0.00	200.00	-200.00	-100.0 %
8010 Cabana Maintenance	0.00	1,000.00	-1,000.00	-100.0 %	0.00	1,000.00	-1,000.00	-100.0 %
8000 Total Pool & Cabana (non-osting)	53.21	1,383.33	-1,330.12	-96.2 %	663.51	1,933.32	-1,269.81	-65.7 %
8300 HOA Utilities (non-posting)								
8302 Electricity	646.69	695.00	-48.31	-7.0 %	2,807.17	2,780.00	27.17	1.0 %
8303 Water/Sewer	10,919.78	10,000.00	919.78	9.2 %	17,098.90	23,955.00	-6,856.10	-28.6 %
8304 Trash	3,695.97	1,791.66	1,904.31	106.3 %	9,495.84	7,166.64	2,329.20	32.5 %
8306 Gas	41.51	0.00	41.51		221.98	0.00	221.98	
8300 Total HOA Utilities (non-posting)	15,303.95	12,486.66	2,817.29	22.6 %	29,623.89	33,901.64	-4,277.75	-12.6 %
TOTAL EXPENSE	44,294.53	44,444.80	-150.27	-0.3 %	163,765.25	153,161.70	10,603.55	6.9 %
NOI	-2,625.43	-2,419.05	-206.38	-8.5 %	6,126.91	14,991.30	-8,864.39	-59.1 %
NON OPERATING INCOME								
9000 Reserve Income								
9001 Reserve Contribution	19,996.00	9,998.00	9,998.00	100.0 %	29,994.00	39,992.00	-9,998.00	-25.0 %
9000 Total Reserve Income	19,996.00	9,998.00	9,998.00	100.0 %	29,994.00	39,992.00	-9,998.00	-25.0 %
TOTAL NON OPERATING INCOME	19,996.00	9,998.00	9,998.00	100.0 %	29,994.00	39,992.00	-9,998.00	-25.0 %
NON OPERATING EXPENSE								
9200 Reserve Expenses								
9203 Water Line Repair	9,715.01	0.00	9,715.01		9,715.01	0.00	9,715.01	

	Actual 04/01/19 - 04/30/19	Budget 04/19 - 04/19	\$ Change	% Change	Actual YTD 01/01/19 - 04/30/19	Budget YTD 01/19 - 04/19	\$ Change	% Change
9204 Reserve Study	0.00	0.00	0.00		500.00	0.00	500.00	
9208 Plumbing	0.00	0.00	0.00		4,475.00	5,000.00	-525.00	-10.5 %
9200 Total Reserve Expenses	9,715.01	0.00	9,715.01		14,690.01	5,000.00	9,690.01	193.8 %
9250 Community Mail Boxes	6.43	0.00	6.43		2,668.95	0.00	2,668.95	
TOTAL NON OPERATING EXPENSE	9,721.44	0.00	9,721.44		17,358.96	5,000.00	12,358.96	247.2 %
NET INCOME	7,649.13	7,578.95	70.18	0.9 %	18,761.95	49,983.30	-31,221.35	-62.5 %
NET INCOME SUMMARY								
Income	41,669.10	42,025.75	-356.65	-0.8 %	169,892.16	168,153.00	1,739.16	1.0 %
Expense	-44,294.53	-44,444.80	150.27	0.3 %	-163,765.25	-153,161.70	-10,603.55	6.9 %
Other Income & Expense	0.00	0.00	0.00		0.00	0.00	0.00	
Net Operating Income	-2,625.43	-2,419.05	-206.38	-8.5 %	6,126.91	14,991.30	-8,864.39	-59.1 %
Non Operating Income	19,996.00	9,998.00	9,998.00	100.0 %	29,994.00	39,992.00	-9,998.00	-25.0 %
Non Operating Expense	-9,721.44	0.00	-9,721.44		-17,358.96	-5,000.00	-12,358.96	-247.2 %
NET INCOME	7,649.13	7,578.95	70.18	0.9 %	18,761.95	49,983.30	-31,221.35	-62.5 %