

Budget Comparison

Property: Second Jefferson Green HOA

Comparison Periods: 05/01/17 - 05/31/17 and 01/01/17 - 05/31/17 (accrual basis)

	Actual 05/01/17 - 05/31/17	Budget 05/17 - 05/17	\$ Change	% Change	Actual YTD 01/01/17 - 05/31/17	Budget YTD 01/17 - 05/17	\$ Change	% Change
INCOME								
4100 Rental Income (non-posting)								
4107 Association Dues	31,160.64	31,160.64	0.00	0.0 %	155,643.12	155,803.20	-160.08	-0.1 %
4110 NSF Fees	50.00	0.00	50.00		50.00	0.00	50.00	
4111 Late Fees	1,680.00	250.00	1,430.00	572.0 %	2,700.00	1,250.00	1,450.00	116.0 %
4100 Total Rental Income (non-posting)	32,890.64	31,410.64	1,480.00	4.7 %	158,393.12	157,053.20	1,339.92	0.9 %
4500 Misc Income (non-posting)								
4501 Interest Income	0.00	15.00	-15.00	-100.0 %	13.36	75.00	-61.64	-82.2 %
4502 Home Sales	200.00	200.00	0.00	0.0 %	1,000.00	1,000.00	0.00	0.0 %
4500 Total Misc Income (non-posting)	200.00	215.00	-15.00	-7.0 %	1,013.36	1,075.00	-61.64	-5.7 %
4650 Covenant Violaltions	100.00	0.00	100.00		150.00	0.00	150.00	
TOTAL INCOME	33,190.64	31,625.64	1,565.00	4.9 %	159,556.48	158,128.20	1,428.28	0.9 %
EXPENSE								
5600 Administrative (non-posting)								
5601 Supplies	0.00	10.00	-10.00	-100.0 %	0.00	50.00	-50.00	-100.0 %
5605 Postage	111.92	100.00	11.92	11.9 %	188.03	500.00	-311.97	-62.4 %
5606 HOA Management Fee	1,680.00	1,680.00	0.00	0.0 %	8,400.00	8,400.00	0.00	0.0 %
5607 Copies/Printing	0.00	100.00	-100.00	-100.0 %	0.00	500.00	-500.00	-100.0 %
5608 Administrative	0.00	125.00	-125.00	-100.0 %	299.26	625.00	-325.74	-52.1 %
5609 Meeting Expense	0.00	0.00	0.00		600.00	300.00	300.00	100.0 %
5610 Coupon Books	0.00	0.00	0.00		0.00	550.00	-550.00	-100.0 %
5611 HOA Legal Fees	1,748.33	250.00	1,498.33	599.3 %	-303.35	1,250.00	-1,553.35	-124.3 %
5617 HOA Insurance	10,755.62	8,350.00	2,405.62	28.8 %	67,574.99	41,750.00	25,824.99	61.9 %
5618 D & O Insurance	0.00	0.00	0.00		0.00	2,055.00	-2,055.00	-100.0 %
5623 Reserve Transfer	0.00	0.00	0.00		16,500.00	33,000.00	-16,500.00	-50.0 %
5600 Total Administrative (non-posting)	14,295.87	10,615.00	3,680.87	34.7 %	93,258.93	88,980.00	4,278.93	4.8 %
5650 Bank Fees	38.99	25.00	13.99	56.0 %	120.02	125.00	-4.98	-4.0 %
6100 Exterior Building Maintenance (non-po								
6101 Exterior Bldg Maintenance	55.55	200.00	-144.45	-72.2 %	1,442.76	1,000.00	442.76	44.3 %
6102 Roof/Gutter Maintenance	0.00	0.00	0.00		204.71	0.00	204.71	
6103 Garage Doors	0.00	150.00	-150.00	-100.0 %	458.64	750.00	-291.36	-38.8 %
6104 Light Maintenance	0.00	308.00	-308.00	-100.0 %	1,202.50	1,541.00	-338.50	-22.0 %
6105 Plumbing Repairs	165.00	0.00	165.00		1,620.00	0.00	1,620.00	
6107 Signs	0.00	0.00	0.00		71.07	0.00	71.07	
6100 Total Exterior Building Maintenance	220.55	658.00	-437.45	-66.5 %	4,999.68	3,291.00	1,708.68	51.9 %
7000 Grounds & Landscaping (non-posting)								

	Actual 05/01/17 - 05/31/17	Budget 05/17 - 05/17	\$ Change	% Change	Actual YTD 01/01/17 - 05/31/17	Budget YTD 01/17 - 05/17	\$ Change	% Change
7001 Landscape Maint. Contract	4,207.00	4,250.00	-43.00	-1.0 %	8,414.00	8,500.00	-86.00	-1.0 %
7002 Snow Removal	0.00	0.00	0.00		9,342.50	18,000.00	-8,657.50	-48.1 %
7003 Irrigation Maintenance	643.20	500.00	143.20	28.6 %	4,254.00	1,000.00	3,254.00	325.4 %
7004 Tree.Shrub Maint.	1,830.00	500.00	1,330.00	266.0 %	1,880.00	1,000.00	880.00	88.0 %
7006 General Maintenance	0.00	469.00	-469.00	-100.0 %	590.00	2,345.00	-1,755.00	-74.8 %
7020 Pet Services	0.00	50.00	-50.00	-100.0 %	1,542.49	700.00	842.49	120.4 %
7030 General Grounds Misc	0.00	0.00	0.00		75.00	0.00	75.00	
7000 Total Grounds & Landscaping (non	6,680.20	5,769.00	911.20	15.8 %	26,097.99	31,545.00	-5,447.01	-17.3 %
8000 Pool & Cabana (non-osting)								
8001 Pool Contract	1,651.57	0.00	1,651.57		1,651.57	0.00	1,651.57	
8003 Pool Phone	56.76	57.00	-0.24	-0.4 %	280.94	285.00	-4.06	-1.4 %
8004 General Pool Maintenance	0.00	0.00	0.00		555.00	0.00	555.00	
8010 Cabana Maintenance	0.00	0.00	0.00		516.89	0.00	516.89	
8000 Total Pool & Cabana (non-osting)	1,708.33	57.00	1,651.33	2,897.1 %	3,004.40	285.00	2,719.40	954.2 %
8300 HOA Utilities (non-posting)								
8302 Electricity	673.45	750.00	-76.55	-10.2 %	3,541.87	3,750.00	-208.13	-5.6 %
8303 Water/Sewer	2,724.49	1,000.00	1,724.49	172.4 %	11,231.52	3,725.00	7,506.52	201.5 %
8304 Trash	0.00	1,360.00	-1,360.00	-100.0 %	8,051.65	6,800.00	1,251.65	18.4 %
8305 Storm Water	0.00	0.00	0.00		7,725.64	0.00	7,725.64	
8300 Total HOA Utilities (non-posting)	3,397.94	3,110.00	287.94	9.3 %	30,550.68	14,275.00	16,275.68	114.0 %
TOTAL EXPENSE	26,341.88	20,234.00	6,107.88	30.2 %	158,031.70	138,501.00	19,530.70	14.1 %
NOI	6,848.76	11,391.64	-4,542.88	-39.9 %	1,524.78	19,627.20	-18,102.42	-92.2 %
NON OPERATING INCOME								
9000 Reserve Income								
9001 Reserve Contribution	0.00	0.00	0.00		16,500.00	0.00	16,500.00	
9000 Total Reserve Income	0.00	0.00	0.00		16,500.00	0.00	16,500.00	
TOTAL NON OPERATING INCOME	0.00	0.00	0.00		16,500.00	0.00	16,500.00	
NET INCOME	6,848.76	11,391.64	-4,542.88	-39.9 %	18,024.78	19,627.20	-1,602.42	-8.2 %
NET INCOME SUMMARY								
Income	33,190.64	31,625.64	1,565.00	4.9 %	159,556.48	158,128.20	1,428.28	0.9 %
Expense	-26,341.88	-20,234.00	-6,107.88	30.2 %	-158,031.70	-138,501.00	-19,530.70	14.1 %
Other Income & Expense	0.00	0.00	0.00		0.00	0.00	0.00	
Net Operating Income	6,848.76	11,391.64	-4,542.88	-39.9 %	1,524.78	19,627.20	-18,102.42	-92.2 %
Non Operating Income	0.00	0.00	0.00		16,500.00	0.00	16,500.00	
NET INCOME	6,848.76	11,391.64	-4,542.88	-39.9 %	18,024.78	19,627.20	-1,602.42	-8.2 %