

Budget Comparison

Property: Second Jefferson Green HOA

Comparison Periods: 05/01/18 - 05/31/18 and 01/01/18 - 05/31/18 (accrual basis)

	Actual 05/01/18 - 05/31/18	Budget 05/18 - 05/18	\$ Change	% Change	Actual YTD 01/01/18 - 05/31/18	Budget YTD 01/18 - 05/18	\$ Change	% Change
INCOME								
4100 Rental Income (non-posting)								
4107 Association Dues	32,273.48	32,088.00	185.48	0.6 %	158,605.87	158,585.28	20.59	0.0 %
4110 NSF Fees	0.00	0.00	0.00		100.00	0.00	100.00	
4111 Late Fees	270.00	335.00	-65.00	-19.4 %	325.00	1,675.00	-1,350.00	-80.6 %
4100 Total Rental Income (non-posting)	32,543.48	32,423.00	120.48	0.4 %	159,030.87	160,260.28	-1,229.41	-0.8 %
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 %	30.85	22.50	8.35	37.1 %
4500 Total Misc Income (non-posting)	9.89	4.50	5.39	119.8 %	30.85	22.50	8.35	37.1 %
TOTAL INCOME	32,553.37	32,427.50	125.87	0.4 %	160,238.22	160,282.78	-44.56	0.0 %
EXPENSE								
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	0.00	0.00	0.00		8.80	0.00	8.80	
5122 Keys and Locks	0.00	0.00	0.00		17.50	0.00	17.50	
5125 Fire & Life Safety	121.07	0.00	121.07		121.07	0.00	121.07	
5100 Total Repairs & Maintenance Expe	121.07	0.00	121.07		1,991.93	0.00	1,991.93	
5600 Administrative (non-posting)								
5601 Supplies	0.00	10.00	-10.00	-100.0 %	0.00	50.00	-50.00	-100.0 %
5605 Postage	457.01	100.00	357.01	357.0 %	1,173.25	500.00	673.25	134.6 %
5606 HOA Management Fee	2,016.00	2,016.00	0.00	0.0 %	9,744.00	10,080.00	-336.00	-3.3 %
5607 Copies/Printing	0.00	100.00	-100.00	-100.0 %	2,247.14	500.00	1,747.14	349.4 %
5608 Administrative	52.50	83.33	-30.83	-37.0 %	105.00	416.65	-311.65	-74.8 %
5609 Meeting Expense	0.00	0.00	0.00		302.64	900.00	-597.36	-66.4 %
5611 HOA Legal Fees	240.00	1,250.00	-1,010.00	-80.8 %	3,205.00	3,750.00	-545.00	-14.5 %
5617 HOA Insurance	6,787.40	6,800.00	-12.60	-0.2 %	32,761.77	34,000.00	-1,238.23	-3.6 %
5618 D & O Insurance	0.00	0.00	0.00		1,338.79	0.00	1,338.79	
5600 Total Administrative (non-posting)	9,552.91	10,359.33	-806.42	-7.8 %	50,877.59	50,196.65	680.94	1.4 %
5650 Bank Fees	0.00	25.00	-25.00	-100.0 %	105.60	125.00	-19.40	-15.5 %
6100 Exterior Building Maintenance (non-po								
6101 Exterior Bldg Maintenance	83.96	200.00	-116.04	-58.0 %	101.46	1,000.00	-898.54	-89.9 %

	Actual 05/01/18 - 05/31/18	Budget 05/18 - 05/18	\$ Change	% Change	Actual YTD 01/01/18 - 05/31/18	Budget YTD 01/18 - 05/18	\$ Change	% Change
6102 Roof/Gutter Maintenance	275.00	0.00	275.00		3,635.00	10,500.00	-6,865.00	-65.4 %
6103 Garage Doors	225.00	0.00	225.00		1,392.13	900.00	492.13	54.7 %
6104 Light Maintenance	155.96	350.00	-194.04	-55.4 %	395.96	1,750.00	-1,354.04	-77.4 %
6105 Plumbing Repairs	0.00	167.00	-167.00	-100.0 %	122.50	835.00	-712.50	-85.3 %
6106 Keys	35.00	0.00	35.00		87.50	0.00	87.50	
6100 Total Exterior Building Maintenance	774.92	717.00	57.92	8.1 %	5,734.55	14,985.00	-9,250.45	-61.7 %
7000 Grounds & Landscaping (non-posting)								
7001 Landscape Maint. Contract	0.00	4,312.50	-4,312.50	-100.0 %	3,975.00	8,625.00	-4,650.00	-53.9 %
7002 Snow Removal	0.00	0.00	0.00		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	3,900.00	-3,900.00	-100.0 %
7004 Tree/Shrub Maint.	0.00	0.00	0.00		0.00	5,000.00	-5,000.00	-100.0 %
7006 General Maintenance	0.00	125.00	-125.00	-100.0 %	830.27	625.00	205.27	32.8 %
7020 Pet Services	0.00	0.00	0.00		1,073.19	900.00	173.19	19.2 %
7030 General Grounds Misc	0.00	41.67	-41.67	-100.0 %	321.81	208.35	113.46	54.5 %
7000 Total Grounds & Landscaping (non)	0.00	5,779.17	-5,779.17	-100.0 %	15,117.02	43,258.35	-28,141.33	-65.1 %
8000 Pool & Cabana (non-osting)								
8001 Pool Contract	290.61	1,300.00	-1,009.39	-77.6 %	290.61	1,300.00	-1,009.39	-77.6 %
8002 Pool Supplies	0.00	1,000.00	-1,000.00	-100.0 %	0.00	1,000.00	-1,000.00	-100.0 %
8003 Pool Phone	57.02	58.33	-1.31	-2.2 %	286.08	291.65	-5.57	-1.9 %
8004 General Pool Maintenance	0.00	0.00	0.00		0.00	500.00	-500.00	-100.0 %
8010 Cabana Maintenance	0.00	250.00	-250.00	-100.0 %	0.00	500.00	-500.00	-100.0 %
8000 Total Pool & Cabana (non-osting)	347.63	2,608.33	-2,260.70	-86.7 %	576.69	3,591.65	-3,014.96	-83.9 %
8300 HOA Utilities (non-posting)								
8302 Electricity	645.22	893.00	-247.78	-27.7 %	3,367.18	4,465.00	-1,097.82	-24.6 %
8303 Water/Sewer	1,862.70	4,500.00	-2,637.30	-58.6 %	25,670.11	16,000.00	9,670.11	60.4 %
8304 Trash	1,671.44	1,667.00	4.44	0.3 %	8,556.87	8,335.00	221.87	2.7 %
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)	4,179.36	7,060.00	-2,880.64	-40.8 %	37,594.16	37,300.00	294.16	0.8 %
TOTAL EXPENSE	14,975.89	26,548.83	-11,572.94	-43.6 %	111,997.54	149,456.65	-37,459.11	-25.1 %
NOI	17,577.48	5,878.67	11,698.81	199.0 %	48,240.68	10,826.13	37,414.55	345.6 %
NON OPERATING EXPENSE								
9200 Reserve Expenses								
9202 Decks	0.00	0.00	0.00		87.50	0.00	87.50	
9208 Plumbing	0.00	0.00	0.00		0.00	5,000.00	-5,000.00	-100.0 %
9200 Total Reserve Expenses	0.00	0.00	0.00		87.50	5,000.00	-4,912.50	-98.2 %
9500 Capital Items								
9570 Fence Replacement	0.00	4,450.00	-4,450.00	-100.0 %	0.00	4,450.00	-4,450.00	-100.0 %
9500 Total Capital Items	0.00	4,450.00	-4,450.00	-100.0 %	0.00	4,450.00	-4,450.00	-100.0 %

	Actual 05/01/18 - 05/31/18	Budget 05/18 - 05/18	\$ Change	% Change	Actual YTD 01/01/18 - 05/31/18	Budget YTD 01/18 - 05/18	\$ Change	% Change
TOTAL NON OPERATING EXPENSE	0.00	4,450.00	-4,450.00	-100.0 %	87.50	9,450.00	-9,362.50	-99.1 %
NET INCOME	17,577.48	1,428.67	16,148.81	1,130.3 %	48,153.18	1,376.13	46,777.05	3,399.2 %
NET INCOME SUMMARY								
Income	32,553.37	32,427.50	125.87	0.4 %	160,238.22	160,282.78	-44.56	0.0 %
Expense	-14,975.89	-26,548.83	11,572.94	43.6 %	-111,997.54	-149,456.65	37,459.11	25.1 %
Other Income & Expense	0.00	0.00	0.00		0.00	0.00	0.00	
Non Operating Expense	0.00	-4,450.00	4,450.00	100.0 %	-87.50	-9,450.00	9,362.50	99.1 %
NET INCOME	17,577.48	1,428.67	16,148.81	1,130.3 %	48,153.18	1,376.13	46,777.05	3,399.2 %