

Budget Comparison

Property: Second Jefferson Green HOA

Comparison Periods: 05/01/19 - 05/31/19 and 01/01/19 - 05/31/19 (accrual basis)

	Actual 05/01/19 - 05/31/19	Budget 05/19 - 05/19	\$ Change	% Change	Actual YTD 01/01/19 - 05/31/19	Budget YTD 01/19 - 05/19	\$ Change	% Change
INCOME								
4100 Rental Income (non-posting)								
4105 Garage /Parking	50.00	0.00	50.00		150.00	50.00	100.00	200.0 %
4107 Association Dues	41,583.00	41,832.00	-249.00	-0.6 %	209,324.90	209,160.00	164.90	0.1 %
4111 Late Fees	752.80	187.50	565.30	301.5 %	2,596.50	937.50	1,659.00	177.0 %
4100 Total Rental Income (non-posting)	42,385.80	42,019.50	366.30	0.9 %	212,071.40	210,147.50	1,923.90	0.9 %
4500 Misc Income (non-posting)								
4501 Interest Income	18.57	6.25	12.32	197.1 %	75.13	31.25	43.88	140.4 %
4500 Total Misc Income (non-posting)	18.57	6.25	12.32	197.1 %	75.13	31.25	43.88	140.4 %
4650 Covenant Violaltions	0.00	0.00	0.00		150.00	0.00	150.00	
TOTAL INCOME	42,404.37	42,025.75	378.62	0.9 %	212,296.53	210,178.75	2,117.78	1.0 %
EXPENSE								
5100 Repairs & Maintenance Expense (non-								
5104 Maintenance	0.00	16.66	-16.66	-100.0 %	0.00	83.30	-83.30	-100.0 %
5105 Cleaning	0.00	0.00	0.00		60.00	0.00	60.00	
5109 Miscellaneous Repairs Expense	-2,690.00	0.00	-2,690.00		-3,476.00	0.00	-3,476.00	
5113 Drywall Repairs	0.00	100.00	-100.00	-100.0 %	0.00	500.00	-500.00	-100.0 %
5125 Fire & Life Safety	0.00	0.00	0.00		45.00	0.00	45.00	
5100 Total Repairs & Maintenance Expe	-2,690.00	116.66	-2,806.66	-2,405.8 %	-3,371.00	583.30	-3,954.30	-677.9 %
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	50.00	-50.00	-100.0 %
5605 Postage	7.50	100.00	-92.50	-92.5 %	264.15	500.00	-235.85	-47.2 %
5606 HOA Management Fee	2,016.00	2,016.00	0.00	0.0 %	10,080.00	10,080.00	0.00	0.0 %
5607 Copies/Printing	15.92	100.00	-84.08	-84.1 %	275.04	500.00	-224.96	-45.0 %
5608 Administrative	0.00	100.00	-100.00	-100.0 %	892.38	400.00	492.38	123.1 %
5609 Meeting Expense	0.00	0.00	0.00		750.00	1,000.00	-250.00	-25.0 %
5611 HOA Legal Fees	0.00	125.00	-125.00	-100.0 %	578.00	625.00	-47.00	-7.5 %
5614 Accounting	0.00	0.00	0.00		2,375.00	0.00	2,375.00	
5617 HOA Insurance	7,438.70	6,083.33	1,355.37	22.3 %	37,132.50	30,416.65	6,715.85	22.1 %
5618 D & O Insurance	0.00	0.00	0.00		1,397.00	1,350.00	47.00	3.5 %
5623 Reserve Transfer	1,000.00	9,998.00	-8,998.00	-90.0 %	30,994.00	49,990.00	-18,996.00	-38.0 %
5600 Total Administrative (non-posting)	10,478.12	18,532.33	-8,054.21	-43.5 %	84,738.07	94,911.65	-10,173.58	-10.7 %
5650 Bank Fees	0.00	18.33	-18.33	-100.0 %	63.62	91.65	-28.03	-30.6 %
6100 Exterior Building Maintenance (non-po								
6101 Exterior Bldg Maintenance	0.00	200.00	-200.00	-100.0 %	-9,544.99	1,000.00	-10,544.99	-1,054.5 %

	Actual 05/01/19 - 05/31/19	Budget 05/19 - 05/19	\$ Change	% Change	Actual YTD 01/01/19 - 05/31/19	Budget YTD 01/19 - 05/19	\$ Change	% Change
6102 Roof/Gutter Maintenance	0.00	0.00	0.00		3,048.00	5,250.00	-2,202.00	-41.9 %
6103 Garage Doors	0.00	0.00	0.00		724.38	450.00	274.38	61.0 %
6104 Light Maintenance	0.00	350.00	-350.00	-100.0 %	636.96	1,750.00	-1,113.04	-63.6 %
6105 Plumbing Repairs	0.00	166.70	-166.70	-100.0 %	1,398.75	833.34	565.41	67.8 %
6106 Keys	0.00	0.00	0.00		45.00	45.00	0.00	0.0 %
6107 Signs	0.00	0.00	0.00		512.82	0.00	512.82	
6100 Total Exterior Building Maintenance	0.00	716.70	-716.70	-100.0 %	-3,179.08	9,328.34	-12,507.42	-134.1 %
7000 Grounds & Landscaping (non-posting)								
7001 Landscape Maint. Contract	3,975.00	4,312.50	-337.50	-7.8 %	8,070.00	8,625.00	-555.00	-6.4 %
7002 Snow Removal	0.00	0.00	0.00		47,251.46	19,000.00	28,251.46	148.7 %
7003 Irrigation Maintenance	1,202.00	1,050.00	152.00	14.5 %	1,674.00	3,150.00	-1,476.00	-46.9 %
7004 Tree/Shrub Maint.	775.00	0.00	775.00		615.00	5,000.00	-4,385.00	-87.7 %
7006 General Maintenance	0.00	125.00	-125.00	-100.0 %	368.50	625.00	-256.50	-41.0 %
7020 Pet Services	0.00	158.33	-158.33	-100.0 %	1,327.41	791.65	535.76	67.7 %
7030 General Grounds Misc	0.00	0.00	0.00		90.00	250.00	-160.00	-64.0 %
7000 Total Grounds & Landscaping (non)	5,952.00	5,645.83	306.17	5.4 %	59,396.37	37,441.65	21,954.72	58.6 %
8000 Pool & Cabana (non-osting)								
8001 Pool Contract	771.69	1,300.00	-528.31	-40.6 %	1,221.94	1,300.00	-78.06	-6.0 %
8002 Pool Supplies	193.87	1,500.00	-1,306.13	-87.1 %	193.87	1,500.00	-1,306.13	-87.1 %
8003 Pool Phone	53.21	183.33	-130.12	-71.0 %	266.47	916.65	-650.18	-70.9 %
8004 General Pool Maintenance	0.00	200.00	-200.00	-100.0 %	0.00	400.00	-400.00	-100.0 %
8010 Cabana Maintenance	450.39	0.00	450.39		450.39	1,000.00	-549.61	-55.0 %
8000 Total Pool & Cabana (non-osting)	1,469.16	3,183.33	-1,714.17	-53.8 %	2,132.67	5,116.65	-2,983.98	-58.3 %
8300 HOA Utilities (non-posting)								
8302 Electricity	568.26	695.00	-126.74	-18.2 %	3,375.43	3,475.00	-99.57	-2.9 %
8303 Water/Sewer	5,014.23	1,791.00	3,223.23	180.0 %	22,113.13	25,746.00	-3,632.87	-14.1 %
8304 Trash	1,649.00	1,791.67	-142.67	-8.0 %	11,144.84	8,958.31	2,186.53	24.4 %
8306 Gas	45.33	0.00	45.33		267.31	0.00	267.31	
8300 Total HOA Utilities (non-posting)	7,276.82	4,277.67	2,999.15	70.1 %	36,900.71	38,179.31	-1,278.60	-3.3 %
TOTAL EXPENSE	22,486.10	32,490.85	-10,004.75	-30.8 %	176,691.36	185,652.55	-8,961.19	-4.8 %
NOI	19,918.27	9,534.90	10,383.37	108.9 %	35,605.17	24,526.20	11,078.97	45.2 %
NON OPERATING INCOME								
9000 Reserve Income								
9001 Reserve Contribution	1,000.00	9,998.00	-8,998.00	-90.0 %	30,994.00	49,990.00	-18,996.00	-38.0 %
9000 Total Reserve Income	1,000.00	9,998.00	-8,998.00	-90.0 %	30,994.00	49,990.00	-18,996.00	-38.0 %
TOTAL NON OPERATING INCOME	1,000.00	9,998.00	-8,998.00	-90.0 %	30,994.00	49,990.00	-18,996.00	-38.0 %
NON OPERATING EXPENSE								
9200 Reserve Expenses								

	Actual 05/01/19 - 05/31/19	Budget 05/19 - 05/19	\$ Change	% Change	Actual YTD 01/01/19 - 05/31/19	Budget YTD 01/19 - 05/19	\$ Change	% Change
9203 Water Line Repair	-19,275.00	0.00	-19,275.00		0.00	0.00	0.00	
9204 Reserve Study	500.00	0.00	500.00		1,000.00	0.00	1,000.00	
9208 Plumbing	19,850.00	0.00	19,850.00		24,325.00	5,000.00	19,325.00	386.5 %
9200 Total Reserve Expenses	1,075.00	0.00	1,075.00		25,325.00	5,000.00	20,325.00	406.5 %
9250 Community Mail Boxes	0.00	0.00	0.00		2,668.95	0.00	2,668.95	
TOTAL NON OPERATING EXPENSE	1,075.00	0.00	1,075.00		27,993.95	5,000.00	22,993.95	459.9 %
NET INCOME	19,843.27	19,532.90	310.37	1.6 %	38,605.22	69,516.20	-30,910.98	-44.5 %
NET INCOME SUMMARY								
Income	42,404.37	42,025.75	378.62	0.9 %	212,296.53	210,178.75	2,117.78	1.0 %
Expense	-22,486.10	-32,490.85	10,004.75	30.8 %	-176,691.36	-185,652.55	8,961.19	4.8 %
Other Income & Expense	0.00	0.00	0.00		0.00	0.00	0.00	
Net Operating Income	19,918.27	9,534.90	10,383.37	108.9 %	35,605.17	24,526.20	11,078.97	45.2 %
Non Operating Income	1,000.00	9,998.00	-8,998.00	-90.0 %	30,994.00	49,990.00	-18,996.00	-38.0 %
Non Operating Expense	-1,075.00	0.00	-1,075.00		-27,993.95	-5,000.00	-22,993.95	-459.9 %
NET INCOME	19,843.27	19,532.90	310.37	1.6 %	38,605.22	69,516.20	-30,910.98	-44.5 %