

Budget Comparison

Property: Second Jefferson Green HOA

Comparison Periods: 06/01/18 - 06/30/18 and 01/01/18 - 06/30/18 (accrual basis)

	Actual 06/01/18 - 06/30/18	Budget 06/18 - 06/18	\$ Change	% Change	Actual YTD 01/01/18 - 06/30/18	Budget YTD 01/18 - 06/18	\$ Change	% Change
INCOME								
4100 Rental Income (non-posting)								
4105 Garage /Parking	100.00	0.00	100.00		100.00	0.00	100.00	
4107 Association Dues	40,678.94	40,488.00	190.94	0.5 %	199,284.81	199,073.28	211.53	0.1 %
4110 NSF Fees	50.00	50.00	0.00	0.0 %	150.00	50.00	100.00	200.0 %
4111 Late Fees	450.00	335.00	115.00	34.3 %	775.00	2,010.00	-1,235.00	-61.4 %
4100 Total Rental Income (non-posting)	41,278.94	40,873.00	405.94	1.0 %	200,309.81	201,133.28	-823.47	-0.4 %
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	7.82	4.50	3.32	73.8 %	38.67	27.00	11.67	43.2 %
4500 Total Misc Income (non-posting)	7.82	4.50	3.32	73.8 %	38.67	27.00	11.67	43.2 %
4999 Misc Income	2.00	0.00	2.00		2.00	0.00	2.00	
TOTAL INCOME	41,288.76	40,877.50	411.26	1.0 %	201,526.98	201,160.28	366.70	0.2 %
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	0.00	0.00	0.00		121.07	0.00	121.07	
5100 Total Repairs & Maintenance Expe	0.00	0.00	0.00		1,991.93	0.00	1,991.93	
5600 Administrative (non-posting)								
5601 Supplies	0.00	10.00	-10.00	-100.0 %	0.00	60.00	-60.00	-100.0 %
5605 Postage	226.58	100.00	126.58	126.6 %	1,399.83	600.00	799.83	133.3 %
5606 HOA Management Fee	2,016.00	2,016.00	0.00	0.0 %	11,760.00	12,096.00	-336.00	-2.8 %
5607 Copies/Printing	0.00	100.00	-100.00	-100.0 %	2,247.14	600.00	1,647.14	274.5 %
5608 Administrative	52.50	83.33	-30.83	-37.0 %	157.50	499.98	-342.48	-68.5 %
5609 Meeting Expense	0.00	0.00	0.00		302.64	900.00	-597.36	-66.4 %
5611 HOA Legal Fees	3,141.00	0.00	3,141.00		6,382.00	3,750.00	2,632.00	70.2 %
5614 Accounting	2,375.00	0.00	2,375.00		2,375.00	0.00	2,375.00	
5617 HOA Insurance	6,787.40	6,800.00	-12.60	-0.2 %	39,549.17	40,800.00	-1,250.83	-3.1 %
5618 D & O Insurance	0.00	0.00	0.00		1,338.79	0.00	1,338.79	
5623 Reserve Transfer	16,500.00	0.00	16,500.00		16,500.00	0.00	16,500.00	
5600 Total Administrative (non-posting)	31,098.48	9,109.33	21,989.15	241.4 %	82,012.07	59,305.98	22,706.09	38.3 %

	Actual 06/01/18 - 06/30/18	Budget 06/18 - 06/18	\$ Change	% Change	Actual YTD 01/01/18 - 06/30/18	Budget YTD 01/18 - 06/18	\$ Change	% Change
5650 Bank Fees	22.00	25.00	-3.00	-12.0 %	127.60	150.00	-22.40	-14.9 %
6100 Exterior Building Maintenance (non-po								
6101 Exterior Bldg Maintenance	0.00	200.00	-200.00	-100.0 %	101.46	1,200.00	-1,098.54	-91.5 %
6102 Roof/Gutter Maintenance	0.00	0.00	0.00		3,635.00	10,500.00	-6,865.00	-65.4 %
6103 Garage Doors	0.00	0.00	0.00		1,392.13	900.00	492.13	54.7 %
6104 Light Maintenance	381.05	350.00	31.05	8.9 %	777.01	2,100.00	-1,322.99	-63.0 %
6105 Plumbing Repairs	0.00	167.00	-167.00	-100.0 %	122.50	1,002.00	-879.50	-87.8 %
6106 Keys	0.00	0.00	0.00		87.50	0.00	87.50	
6100 Total Exterior Building Maintenance	381.05	717.00	-335.95	-46.9 %	6,115.60	15,702.00	-9,586.40	-61.1 %
7000 Grounds & Landscaping (non-posting)								
7001 Landscape Maint. Contract	4,185.00	4,312.50	-127.50	-3.0 %	12,135.00	12,937.50	-802.50	-6.2 %
7002 Snow Removal	0.00	0.00	0.00		8,916.75	24,000.00	-15,083.25	-62.8 %
7003 Irrigation Maintenance	4,069.50	1,300.00	2,769.50	213.0 %	4,069.50	5,200.00	-1,130.50	-21.7 %
7004 Tree/Shrub Maint.	0.00	0.00	0.00		2,000.00	5,000.00	-3,000.00	-60.0 %
7006 General Maintenance	205.52	125.00	80.52	64.4 %	1,035.79	750.00	285.79	38.1 %
7020 Pet Services	431.06	0.00	431.06		1,504.25	900.00	604.25	67.1 %
7030 General Grounds Misc	0.00	41.67	-41.67	-100.0 %	321.81	250.02	71.79	28.7 %
7000 Total Grounds & Landscaping (non	8,891.08	5,779.17	3,111.91	53.8 %	29,983.10	49,037.52	-19,054.42	-38.9 %
8000 Pool & Cabana (non-osting)								
8001 Pool Contract	0.00	1,300.00	-1,300.00	-100.0 %	290.61	2,600.00	-2,309.39	-88.8 %
8002 Pool Supplies	0.00	500.00	-500.00	-100.0 %	0.00	1,500.00	-1,500.00	-100.0 %
8003 Pool Phone	52.20	58.33	-6.13	-10.5 %	338.28	349.98	-11.70	-3.3 %
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	750.00	-750.00	-100.0 %
8000 Total Pool & Cabana (non-osting)	52.20	2,108.33	-2,056.13	-97.5 %	628.89	5,699.98	-5,071.09	-89.0 %
8300 HOA Utilities (non-posting)								
8302 Electricity	665.82	893.00	-227.18	-25.4 %	4,033.00	5,358.00	-1,325.00	-24.7 %
8303 Water/Sewer	9,679.47	8,000.00	1,679.47	21.0 %	35,349.58	24,000.00	11,349.58	47.3 %
8304 Trash	1,737.44	1,667.00	70.44	4.2 %	10,294.31	10,002.00	292.31	2.9 %
8305 Storm Water	0.00	8,500.00	-8,500.00	-100.0 %	0.00	17,000.00	-17,000.00	-100.0 %
8300 Total HOA Utilities (non-posting)	12,082.73	19,060.00	-6,977.27	-36.6 %	49,676.89	56,360.00	-6,683.11	-11.9 %
TOTAL EXPENSE	52,527.54	36,798.83	15,728.71	42.7 %	170,536.08	186,255.48	-15,719.40	-8.4 %
NOI	-11,238.78	4,078.67	-15,317.45	-375.6 %	30,990.90	14,904.80	16,086.10	107.9 %
NON OPERATING INCOME								
9000 Reserve Income								
9001 Reserve Contribution	16,500.00	0.00	16,500.00		16,500.00	0.00	16,500.00	
9000 Total Reserve Income	16,500.00	0.00	16,500.00		16,500.00	0.00	16,500.00	
TOTAL NON OPERATING INCOME	16,500.00	0.00	16,500.00		16,500.00	0.00	16,500.00	

	Actual 06/01/18 - 06/30/18	Budget 06/18 - 06/18	\$ Change	% Change	Actual YTD 01/01/18 - 06/30/18	Budget YTD 01/18 - 06/18	\$ Change	% Change
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	2,500.00	0.00	2,500.00		2,500.00	4,450.00	-1,950.00	-43.8 %
9500 Total Capital Items	2,500.00	0.00	2,500.00		2,500.00	4,450.00	-1,950.00	-43.8 %
9250 Community Mail Boxes	11,801.00	0.00	11,801.00		11,801.00	0.00	11,801.00	
TOTAL NON OPERATING EXPENSE	14,301.00	0.00	14,301.00		14,388.50	9,450.00	4,938.50	52.3 %
NET INCOME	-9,039.78	4,078.67	-13,118.45	-321.6 %	33,102.40	5,454.80	27,647.60	506.8 %
NET INCOME SUMMARY								
Income	41,288.76	40,877.50	411.26	1.0 %	201,526.98	201,160.28	366.70	0.2 %
Expense	-52,527.54	-36,798.83	-15,728.71	42.7 %	-170,536.08	-186,255.48	15,719.40	8.4 %
Other Income & Expense	0.00	0.00	0.00		0.00	0.00	0.00	
Net Operating Income	-11,238.78	4,078.67	-15,317.45	-375.6 %	30,990.90	14,904.80	16,086.10	107.9 %
Non Operating Income	16,500.00	0.00	16,500.00		16,500.00	0.00	16,500.00	
Non Operating Expense	-14,301.00	0.00	-14,301.00		-14,388.50	-9,450.00	-4,938.50	-52.3 %
NET INCOME	-9,039.78	4,078.67	-13,118.45	-321.6 %	33,102.40	5,454.80	27,647.60	506.8 %