

Budget Comparison

Property: Second Jefferson Green HOA

Comparison Periods: 06/01/19 - 06/30/19 and 01/01/19 - 07/31/19 (accrual basis)

	Actual 06/01/19 - 06/30/19	Budget 06/19 - 06/19	\$ Change	% Change	Actual YTD 01/01/19 - 07/31/19	Budget YTD 01/19 - 07/19	\$ Change	% Change
INCOME								
4100 Rental Income (non-posting)								
4105 Garage /Parking	25.00	50.00	-25.00	-50.0 %	175.00	100.00	75.00	75.0 %
4107 Association Dues	41,583.00	41,832.00	-249.00	-0.6 %	292,490.90	292,824.00	-333.10	-0.1 %
4110 NSF Fees	0.00	50.00	-50.00	-100.0 %	0.00	50.00	-50.00	-100.0 %
4111 Late Fees	770.49	187.50	582.99	310.9 %	3,793.01	1,312.50	2,480.51	189.0 %
4100 Total Rental Income (non-posting)	42,378.49	42,119.50	258.99	0.6 %	296,458.91	294,286.50	2,172.41	0.7 %
4300 Maintenance Income (non-posting)								
4304 Damages	300.00	0.00	300.00		300.00	0.00	300.00	
4300 Total Maintenance Income (non-po	300.00	0.00	300.00		300.00	0.00	300.00	
4500 Misc Income (non-posting)								
4501 Interest Income	16.09	6.25	9.84	157.4 %	91.22	43.75	47.47	108.5 %
4500 Total Misc Income (non-posting)	16.09	6.25	9.84	157.4 %	91.22	43.75	47.47	108.5 %
4650 Covenant Violations	0.00	0.00	0.00		150.00	0.00	150.00	
TOTAL INCOME	42,694.58	42,125.75	568.83	1.4 %	297,000.13	294,330.25	2,669.88	0.9 %
EXPENSE								
5060 Legal and Other Professional Fees (nc								
5062 Legal Fees	0.00	0.00	0.00		-4.48	0.00	-4.48	
5060 Total Legal and Other Professional	0.00	0.00	0.00		-4.48	0.00	-4.48	
5100 Repairs & Maintenance Expense (non-								
5104 Maintenance	0.00	16.66	-16.66	-100.0 %	0.00	116.62	-116.62	-100.0 %
5105 Cleaning	0.00	0.00	0.00		60.00	0.00	60.00	
5109 Miscellaneous Repairs Expense	0.00	0.00	0.00		-3,476.00	0.00	-3,476.00	
5112 Paint	0.00	50.00	-50.00	-100.0 %	0.00	50.00	-50.00	-100.0 %
5113 Drywall Repairs	0.00	100.00	-100.00	-100.0 %	0.00	700.00	-700.00	-100.0 %
5122 Keys and Locks	3.21	0.00	3.21		3.21	0.00	3.21	
5125 Fire & Life Safety	213.39	550.00	-336.61	-61.2 %	258.39	550.00	-291.61	-53.0 %
5126 Common Area Exterior Repairs	0.00	25.00	-25.00	-100.0 %	0.00	25.00	-25.00	-100.0 %
5135 Painting Labor	0.00	25.00	-25.00	-100.0 %	0.00	25.00	-25.00	-100.0 %
5170 Extermination	0.00	0.00	0.00		0.00	175.00	-175.00	-100.0 %
5100 Total Repairs & Maintenance Expe	216.60	766.66	-550.06	-71.7 %	-3,154.40	1,641.62	-4,796.02	-292.2 %
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	70.00	-70.00	-100.0 %
5605 Postage	6.00	100.00	-94.00	-94.0 %	275.15	700.00	-424.85	-60.7 %

	Actual 06/01/19 - 06/30/19	Budget 06/19 - 06/19	\$ Change	% Change	Actual YTD 01/01/19 - 07/31/19	Budget YTD 01/19 - 07/19	\$ Change	% Change
5606 HOA Management Fee	2,016.00	2,016.00	0.00	0.0 %	14,112.00	14,112.00	0.00	0.0 %
5607 Copies/Printing	0.00	100.00	-100.00	-100.0 %	325.04	700.00	-374.96	-53.6 %
5608 Administrative	25.00	100.00	-75.00	-75.0 %	967.38	600.00	367.38	61.2 %
5609 Meeting Expense	0.00	0.00	0.00		750.00	1,000.00	-250.00	-25.0 %
5611 HOA Legal Fees	770.00	125.00	645.00	516.0 %	1,348.00	875.00	473.00	54.1 %
5614 Accounting	0.00	2,400.00	-2,400.00	-100.0 %	2,375.00	2,400.00	-25.00	-1.0 %
5617 HOA Insurance	7,438.70	6,083.33	1,355.37	22.3 %	59,448.60	42,583.31	16,865.29	39.6 %
5618 D & O Insurance	0.00	0.00	0.00		1,397.00	1,350.00	47.00	3.5 %
5623 Reserve Transfer	10,000.00	9,998.00	2.00	0.0 %	45,994.00	69,986.00	-23,992.00	-34.3 %
5600 Total Administrative (non-posting)	20,255.70	20,932.33	-676.63	-3.2 %	126,992.17	134,376.31	-7,384.14	-5.5 %
5650 Bank Fees	0.00	18.33	-18.33	-100.0 %	63.62	128.31	-64.69	-50.4 %
6100 Exterior Building Maintenance (non-po								
6101 Exterior Bldg Maintenance	0.00	200.00	-200.00	-100.0 %	-9,544.99	1,400.00	-10,944.99	-781.8 %
6102 Roof/Gutter Maintenance	2,847.20	0.00	2,847.20		6,410.20	5,250.00	1,160.20	22.1 %
6103 Garage Doors	517.13	450.00	67.13	14.9 %	1,501.01	900.00	601.01	66.8 %
6104 Light Maintenance	137.50	350.00	-212.50	-60.7 %	774.46	2,450.00	-1,675.54	-68.4 %
6105 Plumbing Repairs	150.00	166.66	-16.66	-10.0 %	2,148.75	1,166.66	982.09	84.2 %
6106 Keys	0.00	0.00	0.00		45.00	45.00	0.00	0.0 %
6107 Signs	0.00	100.00	-100.00	-100.0 %	512.82	100.00	412.82	412.8 %
6100 Total Exterior Building Maintenance	3,651.83	1,266.66	2,385.17	188.3 %	1,847.25	11,311.66	-9,464.41	-83.7 %
7000 Grounds & Landscaping (non-posting)								
7001 Landscape Maint. Contract	3,975.00	4,312.50	-337.50	-7.8 %	12,195.00	17,250.00	-5,055.00	-29.3 %
7002 Snow Removal	0.00	0.00	0.00		47,251.46	19,000.00	28,251.46	148.7 %
7003 Irrigation Maintenance	1,930.75	1,050.00	880.75	83.9 %	4,654.50	5,250.00	-595.50	-11.3 %
7004 Tree.Shrub Maint.	365.00	0.00	365.00		1,108.00	5,000.00	-3,892.00	-77.8 %
7006 General Maintenance	0.00	125.00	-125.00	-100.0 %	368.50	875.00	-506.50	-57.9 %
7020 Pet Services	230.30	158.33	71.97	45.5 %	1,557.71	1,108.31	449.40	40.5 %
7030 General Grounds Misc	295.00	0.00	295.00		625.00	250.00	375.00	150.0 %
7000 Total Grounds & Landscaping (non	6,796.05	5,645.83	1,150.22	20.4 %	67,760.17	48,733.31	19,026.86	39.0 %
8000 Pool & Cabana (non-osting)								
8001 Pool Contract	1,132.00	1,300.00	-168.00	-12.9 %	2,714.25	3,900.00	-1,185.75	-30.4 %
8002 Pool Supplies	249.65	1,500.00	-1,250.35	-83.4 %	393.60	4,500.00	-4,106.40	-91.3 %
8003 Pool Phone	55.45	183.33	-127.88	-69.8 %	377.97	1,283.31	-905.34	-70.5 %
8004 General Pool Maintenance	203.25	200.00	3.25	1.6 %	203.25	800.00	-596.75	-74.6 %
8010 Cabana Maintenance	0.00	0.00	0.00		929.00	1,000.00	-71.00	-7.1 %
8000 Total Pool & Cabana (non-osting)	1,640.35	3,183.33	-1,542.98	-48.5 %	4,618.07	11,483.31	-6,865.24	-59.8 %
8300 HOA Utilities (non-posting)								
8302 Electricity	678.49	695.00	-16.51	-2.4 %	4,904.33	4,865.00	39.33	0.8 %
8303 Water/Sewer	5,763.93	9,600.00	-3,836.07	-40.0 %	46,104.40	44,946.00	1,158.40	2.6 %
8304 Trash	1,577.00	1,791.67	-214.67	-12.0 %	14,276.84	12,541.65	1,735.19	13.8 %
8306 Gas	399.14	0.00	399.14		1,030.83	0.00	1,030.83	
8300 Total HOA Utilities (non-posting)	8,418.56	12,086.67	-3,668.11	-30.3 %	66,316.40	62,352.65	3,963.75	6.4 %

	Actual 06/01/19 - 06/30/19	Budget 06/19 - 06/19	\$ Change	% Change	Actual YTD 01/01/19 - 07/31/19	Budget YTD 01/19 - 07/19	\$ Change	% Change
TOTAL EXPENSE	40,979.09	43,899.81	-2,920.72	-6.7 %	264,448.80	270,027.17	-5,578.37	-2.1 %
NOI	1,715.49	-1,774.06	3,489.55	196.7 %	32,551.33	24,303.08	8,248.25	33.9 %
NON OPERATING INCOME								
9000 Reserve Income								
9001 Reserve Contribution	10,000.00	9,998.00	2.00	0.0 %	45,994.00	69,986.00	-23,992.00	-34.3 %
9000 Total Reserve Income	10,000.00	9,998.00	2.00	0.0 %	45,994.00	69,986.00	-23,992.00	-34.3 %
TOTAL NON OPERATING INCOME	10,000.00	9,998.00	2.00	0.0 %	45,994.00	69,986.00	-23,992.00	-34.3 %
NON OPERATING EXPENSE								
9200 Reserve Expenses								
9202 Decks	0.00	1,550.00	-1,550.00	-100.0 %	0.00	1,550.00	-1,550.00	-100.0 %
9203 Water Line Repair	0.00	0.00	0.00		7,025.00	0.00	7,025.00	
9204 Reserve Study	0.00	0.00	0.00		1,000.00	0.00	1,000.00	
9208 Plumbing	0.00	0.00	0.00		24,325.00	5,000.00	19,325.00	386.5 %
9200 Total Reserve Expenses	0.00	1,550.00	-1,550.00	-100.0 %	32,350.00	6,550.00	25,800.00	393.9 %
9250 Community Mail Boxes	0.00	0.00	0.00		2,668.95	0.00	2,668.95	
TOTAL NON OPERATING EXPENSE	0.00	1,550.00	-1,550.00	-100.0 %	35,018.95	6,550.00	28,468.95	434.6 %
NET INCOME	11,715.49	6,673.94	5,041.55	75.5 %	43,526.38	87,739.08	-44,212.70	-50.4 %
NET INCOME SUMMARY								
Income	42,694.58	42,125.75	568.83	1.4 %	297,000.13	294,330.25	2,669.88	0.9 %
Expense	-40,979.09	-43,899.81	2,920.72	6.7 %	-264,448.80	-270,027.17	5,578.37	2.1 %
Other Income & Expense	0.00	0.00	0.00		0.00	0.00	0.00	
Net Operating Income	1,715.49	-1,774.06	3,489.55	196.7 %	32,551.33	24,303.08	8,248.25	33.9 %
Non Operating Income	10,000.00	9,998.00	2.00	0.0 %	45,994.00	69,986.00	-23,992.00	-34.3 %
Non Operating Expense	0.00	-1,550.00	1,550.00	100.0 %	-35,018.95	-6,550.00	-28,468.95	-434.6 %
NET INCOME	11,715.49	6,673.94	5,041.55	75.5 %	43,526.38	87,739.08	-44,212.70	-50.4 %