

Budget Comparison

Property: Second Jefferson Green HOA

Comparison Periods: 09/01/19 - 09/30/19 and 01/01/19 - 09/30/19 (accrual basis)

	Actual 09/01/19 - 09/30/19	Budget 09/19 - 09/19	\$ Change	% Change	Actual YTD 01/01/19 - 09/30/19	Budget YTD 01/19 - 09/19	\$ Change	% Change
INCOME								
4100 Rental Income (non-posting)								
4105 Garage /Parking	100.00	50.00	50.00	100.0 %	275.00	150.00	125.00	83.3 %
4107 Association Dues	41,583.00	41,832.00	-249.00	-0.6 %	375,656.90	376,488.00	-831.10	-0.2 %
4110 NSF Fees	0.00	50.00	-50.00	-100.0 %	0.00	100.00	-100.00	-100.0 %
4111 Late Fees	444.20	187.50	256.70	136.9 %	4,904.37	1,687.50	3,216.87	190.6 %
4100 Total Rental Income (non-posting)	42,127.20	42,119.50	7.70	0.0 %	380,836.27	378,425.50	2,410.77	0.6 %
4300 Maintenance Income (non-posting)								
4304 Damages	0.00	0.00	0.00		300.00	0.00	300.00	
4300 Total Maintenance Income (non-po	0.00	0.00	0.00		300.00	0.00	300.00	
4500 Misc Income (non-posting)								
4501 Interest Income	12.49	6.25	6.24	99.8 %	136.74	56.25	80.49	143.1 %
4500 Total Misc Income (non-posting)	12.49	6.25	6.24	99.8 %	136.74	56.25	80.49	143.1 %
4650 Covenant Violations	0.00	0.00	0.00		150.00	0.00	150.00	
TOTAL INCOME	42,139.69	42,125.75	13.94	0.0 %	381,423.01	378,481.75	2,941.26	0.8 %
EXPENSE								
5100 Repairs & Maintenance Expense (non-								
5104 Maintenance	0.00	16.66	-16.66	-100.0 %	0.00	149.94	-149.94	-100.0 %
5105 Cleaning	0.00	0.00	0.00		60.00	0.00	60.00	
5108 Plumbing								
51081000 Sewer Drain Clean Out	0.00	0.00	0.00		149.50	0.00	149.50	
5108 Total Plumbing	0.00	0.00	0.00		149.50	0.00	149.50	
5109 Miscellaneous Repairs Expense	0.00	0.00	0.00		-3,476.00	0.00	-3,476.00	
5112 Paint	0.00	0.00	0.00		0.00	100.00	-100.00	-100.0 %
5113 Drywall Repairs	0.00	100.00	-100.00	-100.0 %	0.00	900.00	-900.00	-100.0 %
5122 Keys and Locks	-247.77	0.00	-247.77		-594.56	0.00	-594.56	
5125 Fire & Life Safety	0.00	0.00	0.00		258.39	550.00	-291.61	-53.0 %
5126 Common Area Exterior Repairs	0.00	0.00	0.00		0.00	25.00	-25.00	-100.0 %
5135 Painting Labor	0.00	0.00	0.00		0.00	25.00	-25.00	-100.0 %
5170 Extermination	0.00	175.00	-175.00	-100.0 %	0.00	350.00	-350.00	-100.0 %
5100 Total Repairs & Maintenance Expe	-247.77	291.66	-539.43	-185.0 %	-3,602.67	2,099.94	-5,702.61	-271.6 %
5350 Licenses and Fees	10.00	0.00	10.00		45.00	0.00	45.00	
5600 Administrative (non-posting)								
5601 Supplies	52.87	10.00	42.87	428.7 %	52.87	90.00	-37.13	-41.3 %
5605 Postage	8.00	100.00	-92.00	-92.0 %	295.65	900.00	-604.35	-67.2 %

	Actual 09/01/19 - 09/30/19	Budget 09/19 - 09/19	\$ Change	% Change	Actual YTD 01/01/19 - 09/30/19	Budget YTD 01/19 - 09/19	\$ Change	% Change
5606 HOA Management Fee	2,016.00	2,016.00	0.00	0.0 %	18,144.00	18,144.00	0.00	0.0 %
5607 Copies/Printing	0.00	100.00	-100.00	-100.0 %	499.83	900.00	-400.17	-44.5 %
5608 Administrative	50.00	100.00	-50.00	-50.0 %	1,392.38	800.00	592.38	74.0 %
5609 Meeting Expense	0.00	0.00	0.00		750.00	1,000.00	-250.00	-25.0 %
5611 HOA Legal Fees	60.00	125.00	-65.00	-52.0 %	1,403.52	1,125.00	278.52	24.8 %
5614 Accounting	0.00	0.00	0.00		2,375.00	2,400.00	-25.00	-1.0 %
5617 HOA Insurance	7,438.70	6,083.33	1,355.37	22.3 %	66,887.30	54,749.97	12,137.33	22.2 %
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 %	60,994.00	89,982.00	-28,988.00	-32.2 %
5600 Total Administrative (non-posting)	19,625.57	18,532.33	1,093.24	5.9 %	154,191.55	171,440.97	-17,249.42	-10.1 %
5650 Bank Fees	20.57	18.33	2.24	12.2 %	128.49	164.97	-36.48	-22.1 %
6100 Exterior Building Maintenance (non-po								
6101 Exterior Bldg Maintenance	100.00	200.00	-100.00	-50.0 %	-9,444.99	1,800.00	-11,244.99	-624.7 %
6102 Roof/Gutter Maintenance	0.00	5,250.00	-5,250.00	-100.0 %	7,065.20	10,500.00	-3,434.80	-32.7 %
6103 Garage Doors	0.00	450.00	-450.00	-100.0 %	1,980.41	1,350.00	630.41	46.7 %
6104 Light Maintenance	0.00	350.00	-350.00	-100.0 %	824.46	3,150.00	-2,325.54	-73.8 %
6105 Plumbing Repairs	0.00	166.70	-166.70	-100.0 %	2,248.75	1,500.02	748.73	49.9 %
6106 Keys	0.00	0.00	0.00		45.00	90.00	-45.00	-50.0 %
6107 Signs	0.00	0.00	0.00		512.82	100.00	412.82	412.8 %
6100 Total Exterior Building Maintenance	100.00	6,416.70	-6,316.70	-98.4 %	3,231.65	18,490.02	-15,258.37	-82.5 %
7000 Grounds & Landscaping (non-posting)								
7001 Landscape Maint. Contract	3,975.00	4,312.50	-337.50	-7.8 %	24,095.00	25,875.00	-1,780.00	-6.9 %
7002 Snow Removal	0.00	0.00	0.00		47,251.46	19,000.00	28,251.46	148.7 %
7003 Irrigation Maintenance	1,115.00	1,050.00	65.00	6.2 %	9,246.65	7,350.00	1,896.65	25.8 %
7004 Tree.Shrub Maint.	333.00	5,000.00	-4,667.00	-93.3 %	4,051.00	10,000.00	-5,949.00	-59.5 %
7006 General Maintenance	0.00	125.00	-125.00	-100.0 %	758.50	1,125.00	-366.50	-32.6 %
7020 Pet Services	0.00	158.34	-158.34	-100.0 %	2,029.37	1,424.98	604.39	42.4 %
7030 General Grounds Misc	0.00	250.00	-250.00	-100.0 %	385.00	500.00	-115.00	-23.0 %
7000 Total Grounds & Landscaping (non	5,423.00	10,895.84	-5,472.84	-50.2 %	87,816.98	65,274.98	22,542.00	34.5 %
8000 Pool & Cabana (non-osting)								
8001 Pool Contract	1,132.00	1,300.00	-168.00	-12.9 %	6,110.25	6,500.00	-389.75	-6.0 %
8002 Pool Supplies	423.94	0.00	423.94		1,457.83	6,000.00	-4,542.17	-75.7 %
8003 Pool Phone	56.05	183.34	-127.29	-69.4 %	490.07	1,649.98	-1,159.91	-70.3 %
8004 General Pool Maintenance	37.50	200.00	-162.50	-81.2 %	240.75	1,200.00	-959.25	-79.9 %
8010 Cabana Maintenance	0.00	1,000.00	-1,000.00	-100.0 %	929.00	2,000.00	-1,071.00	-53.6 %
8000 Total Pool & Cabana (non-osting)	1,649.49	2,683.34	-1,033.85	-38.5 %	9,227.90	17,349.98	-8,122.08	-46.8 %
8300 HOA Utilities (non-posting)								
8302 Electricity	829.01	695.00	134.01	19.3 %	6,555.28	6,255.00	300.28	4.8 %
8303 Water/Sewer	10,628.23	9,600.00	1,028.23	10.7 %	65,871.19	73,546.00	-7,674.81	-10.4 %
8304 Trash	1,816.90	1,791.67	25.23	1.4 %	17,938.64	16,124.99	1,813.65	11.2 %
8306 Gas	76.11	0.00	76.11		1,185.01	0.00	1,185.01	
8300 Total HOA Utilities (non-posting)	13,350.25	12,086.67	1,263.58	10.5 %	91,550.12	95,925.99	-4,375.87	-4.6 %

	Actual 09/01/19 - 09/30/19	Budget 09/19 - 09/19	\$ Change	% Change	Actual YTD 01/01/19 - 09/30/19	Budget YTD 01/19 - 09/19	\$ Change	% Change
TOTAL EXPENSE	39,931.11	50,924.87	-10,993.76	-21.6 %	342,589.02	370,746.85	-28,157.83	-7.6 %
NOI	2,208.58	-8,799.12	11,007.70	125.1 %	38,833.99	7,734.90	31,099.09	402.1 %
NON OPERATING INCOME								
9000 Reserve Income								
9001 Reserve Contribution	10,000.00	9,998.00	2.00	0.0 %	60,994.00	89,982.00	-28,988.00	-32.2 %
9000 Total Reserve Income	10,000.00	9,998.00	2.00	0.0 %	60,994.00	89,982.00	-28,988.00	-32.2 %
TOTAL NON OPERATING INCOME	10,000.00	9,998.00	2.00	0.0 %	60,994.00	89,982.00	-28,988.00	-32.2 %
NON OPERATING EXPENSE								
9200 Reserve Expenses								
9202 Decks	0.00	0.00	0.00		962.00	1,550.00	-588.00	-37.9 %
9204 Reserve Study	0.00	0.00	0.00		1,000.00	0.00	1,000.00	
9208 Plumbing	7,050.00	5,000.00	2,050.00	41.0 %	38,400.00	10,000.00	28,400.00	284.0 %
9200 Total Reserve Expenses	7,050.00	5,000.00	2,050.00	41.0 %	40,362.00	11,550.00	28,812.00	249.5 %
9250 Community Mail Boxes	0.00	0.00	0.00		2,668.95	0.00	2,668.95	
TOTAL NON OPERATING EXPENSE	7,050.00	5,000.00	2,050.00	41.0 %	43,030.95	11,550.00	31,480.95	272.6 %
NET INCOME	5,158.58	-3,801.12	8,959.70	235.7 %	56,797.04	86,166.90	-29,369.86	-34.1 %
NET INCOME SUMMARY								
Income	42,139.69	42,125.75	13.94	0.0 %	381,423.01	378,481.75	2,941.26	0.8 %
Expense	-39,931.11	-50,924.87	10,993.76	21.6 %	-342,589.02	-370,746.85	28,157.83	7.6 %
Other Income & Expense	0.00	0.00	0.00		0.00	0.00	0.00	
Net Operating Income	2,208.58	-8,799.12	11,007.70	125.1 %	38,833.99	7,734.90	31,099.09	402.1 %
Non Operating Income	10,000.00	9,998.00	2.00	0.0 %	60,994.00	89,982.00	-28,988.00	-32.2 %
Non Operating Expense	-7,050.00	-5,000.00	-2,050.00	-41.0 %	-43,030.95	-11,550.00	-31,480.95	-272.6 %
NET INCOME	5,158.58	-3,801.12	8,959.70	235.7 %	56,797.04	86,166.90	-29,369.86	-34.1 %