

Budget Comparison

Properties: Second Jefferson Green HOA

Comparison Periods: 11/1/16 - 11/30/16 and 1/1/16 - 11/30/16 (accrual basis)

	Actual 11/1/16 - 11/30/16	Budget 11/16	\$ Change	% Change	Actual YTD 1/1/16 - 11/30/16	Budget YTD 1/16 - 11/16	\$ Change	% Change
INCOME								
4100 Rental Income (non-posting)								
4105 Garage /Parking	0.00	0.00	0.00		200.00	0.00	200.00	
4107 Association Dues	30,253.44	30,252.58	0.86	0.0%	332,747.73	332,778.38	-30.65	0.0%
4110 NSF Fees	0.00	0.00	0.00		100.00	0.00	100.00	
4111 Late Fees	210.00	0.00	210.00		3,892.86	0.00	3,892.86	
4100 Total Rental Income (non-pos)	30,463.44	30,252.58	210.86	0.7%	336,940.59	332,778.38	4,162.21	1.3%
4150 CAM Income (non-posting)								
4151 CAM - Repairs & Maintenance	0.00	0.00	0.00		264.00	0.00	264.00	
4150 Total CAM Income (non-postir)	0.00	0.00	0.00		264.00	0.00	264.00	
4500 Misc Income (non-posting)								
4501 Interest Income	4.07	0.00	4.07		153.48	0.00	153.48	
4502 Home Sales	0.00	0.00	0.00		2,650.00	0.00	2,650.00	
4500 Total Misc Income (non-postir)	4.07	0.00	4.07		2,803.48	0.00	2,803.48	
4650 Covenant Violaltions	0.00	0.00	0.00		550.00	0.00	550.00	
4680 Irragation Income	0.00	0.00	0.00		16,982.32	5,000.00	11,982.32	239.6%
TOTAL INCOME	30,467.51	30,252.58	214.93	0.7%	357,540.39	337,778.38	19,762.01	5.9%
EXPENSE								
5100 Repairs & Maintenance Expense (
5170 Extermination	0.00	0.00	0.00		75.00	0.00	75.00	
5100 Total Repairs & Maintenance	0.00	0.00	0.00		75.00	0.00	75.00	
5600 Administrative (non-posting)								
5601 Supplies	0.00	25.00	-25.00	-100.0%	83.55	275.00	-191.45	-69.6%
5605 Postage	7.99	35.00	-27.01	-77.2%	824.33	385.00	439.33	114.1%
5606 HOA Management Fee	1,680.00	1,680.00	0.00	0.0%	18,480.00	18,480.00	0.00	0.0%
5607 Copies/Printing	0.00	168.00	-168.00	-100.0%	2,033.54	1,848.00	185.54	10.0%
5608 Administrative	0.00	0.00	0.00		1,044.39	0.00	1,044.39	
5609 Meeting Expense	42.65	0.00	42.65		868.48	450.00	418.48	93.0%
5610 Coupon Books	0.00	0.00	0.00		0.00	525.00	-525.00	-100.0%
5611 HOA Legal Fees	942.50	0.00	942.50		4,682.73	0.00	4,682.73	
5614 Accounting	2,100.00	2,375.00	-275.00	-11.6%	2,375.00	2,375.00	0.00	0.0%
5616 Reserve Transfer	0.00	0.00	0.00		0.00	-25,000.00	25,000.00	-100.0%
5617 HOA Insurance	1,168.00	8,725.13	-7,557.13	-86.6%	71,835.95	95,976.43	-24,140.48	-25.2%
5623 Reserve Transfer	-45,000.00	5,500.00	-50,500.00	-918.2%	-83,500.00	60,500.00	-144,000.00	-238.0%
5600 Total Administrative (non-post)	-39,058.86	18,508.13	-57,566.99	-311.0%	18,727.97	155,814.43	-137,086.46	-88.0%

	Actual 11/1/16 - 11/30/16	Budget 11/16	\$ Change	% Change	Actual YTD 1/1/16 - 11/30/16	Budget YTD 1/16 - 11/16	\$ Change	% Change
5650 Bank Fees	0.00	35.00	-35.00	-100.0%	175.71	385.00	-209.29	-54.4%
6100 Exterior Building Maintenance (no								
6101 Exterior Bldg Maintenance	0.00	300.00	-300.00	-100.0%	15,885.50	3,300.00	12,585.50	381.4%
6102 Roof/Gutter Maintenance	0.00	425.00	-425.00	-100.0%	1,424.27	4,675.00	-3,250.73	-69.5%
6103 Garage Doors	0.00	150.00	-150.00	-100.0%	2,817.76	1,650.00	1,167.76	70.8%
6104 Light Maintenance	375.90	400.00	-24.10	-6.0%	3,717.15	4,400.00	-682.85	-15.5%
6106 Keys	0.00	0.00	0.00		283.71	0.00	283.71	
6100 Total Exterior Building Mainte	375.90	1,275.00	-899.10	-70.5%	24,128.39	14,025.00	10,103.39	72.0%
7000 Grounds & Landscaping (non-posti								
7001 Landscape Maint. Contract	0.00	4,120.00	-4,120.00	-100.0%	28,840.00	32,960.00	-4,120.00	-12.5%
7002 Snow Removal	0.00	2,500.00	-2,500.00	-100.0%	12,916.25	19,500.00	-6,583.75	-33.8%
7003 Irrigation Maintenance	178.70	0.00	178.70		6,466.20	3,000.00	3,466.20	115.5%
7004 Tree.Shrub Maint.	0.00	0.00	0.00		10,520.00	2,500.00	8,020.00	320.8%
7005 Winter Watering	0.00	750.00	-750.00	-100.0%	0.00	1,500.00	-1,500.00	-100.0%
7006 General Maintenance	0.00	500.00	-500.00	-100.0%	3,356.69	5,500.00	-2,143.31	-39.0%
7020 Pet Services	0.00	0.00	0.00		900.00	420.00	480.00	114.3%
7000 Total Grounds & Landscaping	178.70	7,870.00	-7,691.30	-97.7%	62,999.14	65,380.00	-2,380.86	-3.6%
8000 Pool & Cabana (non-osting)								
8001 Pool Contract	0.00	0.00	0.00		8,945.78	0.00	8,945.78	
8002 Pool Supplies	0.00	0.00	0.00		-235.53	0.00	-235.53	
8003 Pool Phone	56.09	57.00	-0.91	-1.6%	617.18	627.00	-9.82	-1.6%
8004 General Pool Maintenance	0.00	0.00	0.00		297.50	0.00	297.50	
8010 Cabana Maintenance	0.00	0.00	0.00		0.00	2,000.00	-2,000.00	-100.0%
8000 Other Pool & Cabana (non-os	0.00	0.00	0.00		146.80	0.00	146.80	
8000 Total Pool & Cabana (non-ost	56.09	57.00	-0.91	-1.6%	9,771.73	2,627.00	7,144.73	272.0%
8300 HOA Utilities (non-posting)								
8302 Electricity	776.22	1,100.00	-323.78	-29.4%	10,486.51	12,100.00	-1,613.49	-13.3%
8303 Water/Sewer	4,562.98	2,700.00	1,862.98	69.0%	53,309.12	36,790.00	16,519.12	44.9%
8304 Trash	3,170.66	1,300.00	1,870.66	143.9%	17,161.44	14,300.00	2,861.44	20.0%
8305 Storm Water	0.00	0.00	0.00		7,068.00	13,000.00	-5,932.00	-45.6%
8300 Total HOA Utilities (non-postir	8,509.86	5,100.00	3,409.86	66.9%	88,025.07	76,190.00	11,835.07	15.5%
TOTAL EXPENSE	-29,938.31	32,845.13	-62,783.44	-191.1%	203,903.01	314,421.43	-110,518.42	-35.1%
NOI	60,405.82	-2,592.55	62,998.37	2430.0%	153,637.38	23,356.95	130,280.43	557.8%
N/O INCOME								
9000 Reserve Income								
9001 Reserve Contribution	-45,000.00	5,500.00	-50,500.00	-918.2%	-83,500.00	60,500.00	-144,000.00	-238.0%
9000 Total Reserve Income	-45,000.00	5,500.00	-50,500.00	-918.2%	-83,500.00	60,500.00	-144,000.00	-238.0%
TOTAL N/O INCOME	-45,000.00	5,500.00	-50,500.00	-918.2%	-83,500.00	60,500.00	-144,000.00	-238.0%

	<u>Actual</u> <u>11/1/16 - 11/30/16</u>	<u>Budget</u> <u>11/16</u>	<u>\$ Change</u>	<u>% Change</u>	<u>Actual YTD</u> <u>1/1/16 - 11/30/16</u>	<u>Budget YTD</u> <u>1/16 - 11/16</u>	<u>\$ Change</u>	<u>% Change</u>
N/O EXPENSE								
9200 Reserve Expenses								
9202 Decks	0.00	0.00	0.00		16,649.96	25,000.00	-8,350.04	-33.4%
9208 Plumbing	0.00	0.00	0.00		10,885.00	0.00	10,885.00	
9231 Parking Lot/Concrete	0.00	0.00	0.00		10,999.00	0.00	10,999.00	
9240 Roofs	-115,748.94	0.00	-115,748.94		48,908.10	0.00	48,908.10	
9200 Total Reserve Expenses	-115,748.94	0.00	-115,748.94		87,442.06	25,000.00	62,442.06	249.8%
9500 Capital Items								
9525 Exterior Painting	8,714.76	0.00	8,714.76		42,542.51	0.00	42,542.51	
9500 Total Capital Items	8,714.76	0.00	8,714.76		42,542.51	0.00	42,542.51	
TOTAL N/O EXPENSE	-107,034.18	0.00	-107,034.18		129,984.57	25,000.00	104,984.57	419.9%
NET INCOME	122,440.00	2,907.45	119,532.55	4111.3%	-59,847.19	58,856.95	-118,704.14	-201.7%
NET INCOME SUMMARY								
Income	30,467.51	30,252.58	214.93	0.7%	357,540.39	337,778.38	19,762.01	5.9%
Expense	29,938.31	-32,845.13	62,783.44	-191.1%	-203,903.01	-314,421.43	110,518.42	-35.1%
Other Income & Expense	0.00	0.00	0.00		0.00	0.00	0.00	
Net Operating Income	60,405.82	-2,592.55	62,998.37	2430.0%	153,637.38	23,356.95	130,280.43	557.8%
Non Operating Income	-45,000.00	5,500.00	-50,500.00	-918.2%	-83,500.00	60,500.00	-144,000.00	-238.0%
Non Operating Expense	107,034.18	0.00	107,034.18		-129,984.57	-25,000.00	-104,984.57	-419.9%
NET INCOME	122,440.00	2,907.45	119,532.55	4111.3%	-59,847.19	58,856.95	-118,704.14	-201.7%