

Budget Comparison

Property: Second Jefferson Green HOA

Comparison Periods: 12/01/16 - 12/31/16 and 01/01/16 - 12/31/16 (accrual basis)

	Actual 12/01/16 - 12/31/16	Budget 12/16 - 12/16	\$ Change	% Change	Actual YTD 01/01/16 - 12/31/16	Budget YTD 01/16 - 12/16	\$ 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	30,463.52	30,252.58	210.94	0.7 %	363,211.25	363,030.96	180.29	0.0 %
4110 NSF Fees	0.00	0.00	0.00		100.00	0.00	100.00	
4111 Late Fees	180.00	0.00	180.00		4,072.86	0.00	4,072.86	
4100 Total Rental Income (non-posting)	30,643.52	30,252.58	390.94	1.3 %	367,584.11	363,030.96	4,553.15	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-posting)	0.00	0.00	0.00		264.00	0.00	264.00	
4500 Misc Income (non-posting)								
4501 Interest Income	3.02	0.00	3.02		156.50	0.00	156.50	
4502 Home Sales	400.00	0.00	400.00		3,050.00	0.00	3,050.00	
4500 Total Misc Income (non-posting)	403.02	0.00	403.02		3,206.50	0.00	3,206.50	
4650 Covenant Violations	0.00	0.00	0.00		550.00	0.00	550.00	
4680 Irrigation Income	0.00	0.00	0.00		16,982.32	5,000.00	11,982.32	239.6 %
TOTAL INCOME	31,046.54	30,252.58	793.96	2.6 %	388,586.93	368,030.96	20,555.97	5.6 %
EXPENSE								
5100 Repairs & Maintenance Expense (non-								
5170 Extermination	0.00	0.00	0.00		75.00	0.00	75.00	
5100 Total Repairs & Maintenance Expense	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	300.00	-216.45	-72.2 %
5605 Postage	132.54	35.00	97.54	278.7 %	956.87	420.00	536.87	127.8 %
5606 HOA Management Fee	1,680.00	1,680.00	0.00	0.0 %	20,160.00	20,160.00	0.00	0.0 %
5607 Copies/Printing	325.32	168.00	157.32	93.6 %	2,358.86	2,016.00	342.86	17.0 %
5608 Administrative	8.75	0.00	8.75		1,033.90	0.00	1,033.90	
5609 Meeting Expense	0.00	0.00	0.00		868.48	450.00	418.48	93.0 %
5610 Coupon Books	297.56	0.00	297.56		297.56	525.00	-227.44	-43.3 %
5611 HOA Legal Fees	226.50	0.00	226.50		4,909.23	0.00	4,909.23	
5614 Accounting	0.00	0.00	0.00		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	0.00	8,725.13	-8,725.13	-100.0 %	71,835.95	104,701.56	-32,865.61	-31.4 %
5623 Reserve Transfer	0.00	5,500.00	-5,500.00	-100.0 %	-83,500.00	66,000.00	-149,500.00	-226.5 %
5600 Total Administrative (non-posting)	2,670.67	16,133.13	-13,462.46	-83.4 %	21,379.40	171,947.56	-150,568.16	-87.6 %

	Actual 12/01/16 - 12/31/16	Budget 12/16 - 12/16	\$ Change	% Change	Actual YTD 01/01/16 - 12/31/16	Budget YTD 01/16 - 12/16	\$ Change	% Change
5650 Bank Fees	26.44	35.00	-8.56	-24.5 %	202.15	420.00	-217.85	-51.9 %
6100 Exterior Building Maintenance (non-po								
6101 Exterior Bldg Maintenance	33.07	300.00	-266.93	-89.0 %	15,918.57	3,600.00	12,318.57	342.2 %
6102 Roof/Gutter Maintenance	0.00	425.00	-425.00	-100.0 %	1,424.27	5,100.00	-3,675.73	-72.1 %
6103 Garage Doors	740.66	150.00	590.66	393.8 %	3,558.42	1,800.00	1,758.42	97.7 %
6104 Light Maintenance	300.00	400.00	-100.00	-25.0 %	4,017.15	4,800.00	-782.85	-16.3 %
6105 Plumbing Repairs	735.00	0.00	735.00		735.00	0.00	735.00	
6106 Keys	0.00	0.00	0.00		283.71	0.00	283.71	
6100 Total Exterior Building Maintenance	1,808.73	1,275.00	533.73	41.9 %	25,937.12	15,300.00	10,637.12	69.5 %
7000 Grounds & Landscaping (non-posting)								
7001 Landscape Maint. Contract	4,120.00	0.00	4,120.00		32,960.00	32,960.00	0.00	0.0 %
7002 Snow Removal	10,691.00	4,000.00	6,691.00	167.3 %	23,607.25	23,500.00	107.25	0.5 %
7003 Irrigation Maintenance	0.00	0.00	0.00		6,466.20	3,000.00	3,466.20	115.5 %
7004 Tree.Shrub Maint.	700.00	0.00	700.00		11,220.00	2,500.00	8,720.00	348.8 %
7005 Winter Watering	0.00	0.00	0.00		0.00	1,500.00	-1,500.00	-100.0 %
7006 General Maintenance	0.00	500.00	-500.00	-100.0 %	3,375.93	6,000.00	-2,624.07	-43.7 %
7020 Pet Services	210.00	140.00	70.00	50.0 %	1,110.00	560.00	550.00	98.2 %
7000 Total Grounds & Landscaping (non	15,721.00	4,640.00	11,081.00	238.8 %	78,739.38	70,020.00	8,719.38	12.5 %
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 %	673.27	684.00	-10.73	-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-osting)	0.00	0.00	0.00		146.80	0.00	146.80	
8000 Total Pool & Cabana (non-osting)	56.09	57.00	-0.91	-1.6 %	9,827.82	2,684.00	7,143.82	266.2 %
8300 HOA Utilities (non-posting)								
8302 Electricity	810.17	1,100.00	-289.83	-26.3 %	11,296.68	13,200.00	-1,903.32	-14.4 %
8303 Water/Sewer	2,456.44	1,300.00	1,156.44	89.0 %	55,765.56	38,090.00	17,675.56	46.4 %
8304 Trash	0.00	1,300.00	-1,300.00	-100.0 %	17,161.44	15,600.00	1,561.44	10.0 %
8305 Storm Water	6,437.71	5,000.00	1,437.71	28.8 %	13,505.71	18,000.00	-4,494.29	-25.0 %
8300 Total HOA Utilities (non-posting)	9,704.32	8,700.00	1,004.32	11.5 %	97,729.39	84,890.00	12,839.39	15.1 %
TOTAL EXPENSE	29,987.25	30,840.13	-852.88	-2.8 %	233,890.26	345,261.56	-111,371.30	-32.3 %
NOI	1,059.29	-587.55	1,646.84	280.3 %	154,696.67	22,769.40	131,927.27	579.4 %
NON OPERATING INCOME								
9000 Reserve Income								
9001 Reserve Contribution	0.00	5,500.00	-5,500.00	-100.0 %	-83,500.00	66,000.00	-149,500.00	-226.5 %
9000 Total Reserve Income	0.00	5,500.00	-5,500.00	-100.0 %	-83,500.00	66,000.00	-149,500.00	-226.5 %
TOTAL NON OPERATING INCOME	0.00	5,500.00	-5,500.00	-100.0 %	-83,500.00	66,000.00	-149,500.00	-226.5 %

	Actual 12/01/16 - 12/31/16	Budget 12/16 - 12/16	\$ Change	% Change	Actual YTD 01/01/16 - 12/31/16	Budget YTD 01/16 - 12/16	\$ Change	% Change
NON OPERATING 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	0.00	0.00	0.00		48,908.10	0.00	48,908.10	
9200 Total Reserve Expenses	0.00	0.00	0.00		87,442.06	25,000.00	62,442.06	249.8 %
9500 Capital Items								
9525 Exterior Painting	0.00	0.00	0.00		42,542.51	0.00	42,542.51	
9500 Total Capital Items	0.00	0.00	0.00		42,542.51	0.00	42,542.51	
TOTAL NON OPERATING EXPENSE	0.00	0.00	0.00		129,984.57	25,000.00	104,984.57	419.9 %
NET INCOME	1,059.29	4,912.45	-3,853.16	-78.4 %	-58,787.90	63,769.40	-122,557.30	-192.2 %
NET INCOME SUMMARY								
Income	31,046.54	30,252.58	793.96	2.6 %	388,586.93	368,030.96	20,555.97	5.6 %
Expense	-29,987.25	-30,840.13	852.88	2.8 %	-233,890.26	-345,261.56	111,371.30	32.3 %
Other Income & Expense	0.00	0.00	0.00		0.00	0.00	0.00	
Net Operating Income	1,059.29	-587.55	1,646.84	280.3 %	154,696.67	22,769.40	131,927.27	579.4 %
Non Operating Income	0.00	5,500.00	-5,500.00	-100.0 %	-83,500.00	66,000.00	-149,500.00	-226.5 %
Non Operating Expense	0.00	0.00	0.00		-129,984.57	-25,000.00	-104,984.57	-419.9 %
NET INCOME	1,059.29	4,912.45	-3,853.16	-78.4 %	-58,787.90	63,769.40	-122,557.30	-192.2 %