

# Budget Comparison

Property: Second Jefferson Green HOA

Comparison Periods: 02/01/17 - 02/28/17 and 01/01/17 - 02/28/17 (accrual basis)

	Actual 02/01/17 - 02/28/17	Budget 02/17 - 02/17	\$ Change	% Change	Actual YTD 01/01/17 - 02/28/17	Budget YTD 01/17 - 02/17	\$ Change	% Change
<b>INCOME</b>								
4100 Rental Income (non-posting)								
4107 Association Dues	31,160.64	31,160.64	0.00	0.0 %	62,161.20	62,321.28	-160.08	-0.3 %
4111 Late Fees	360.00	250.00	110.00	44.0 %	720.00	500.00	220.00	44.0 %
4100 Total Rental Income (non-posting)	31,520.64	31,410.64	110.00	0.4 %	62,881.20	62,821.28	59.92	0.1 %
4500 Misc Income (non-posting)								
4501 Interest Income	2.84	15.00	-12.16	-81.1 %	6.07	30.00	-23.93	-79.8 %
4502 Home Sales	200.00	200.00	0.00	0.0 %	200.00	400.00	-200.00	-50.0 %
4500 Total Misc Income (non-posting)	202.84	215.00	-12.16	-5.7 %	206.07	430.00	-223.93	-52.1 %
4650 Covenant Violatlions	0.00	0.00	0.00		50.00	0.00	50.00	
<b>TOTAL INCOME</b>	<b>31,723.48</b>	<b>31,625.64</b>	<b>97.84</b>	<b>0.3 %</b>	<b>63,137.27</b>	<b>63,251.28</b>	<b>-114.01</b>	<b>-0.2 %</b>
<b>EXPENSE</b>								
5600 Administrative (non-posting)								
5601 Supplies	0.00	10.00	-10.00	-100.0 %	0.00	20.00	-20.00	-100.0 %
5605 Postage	5.64	100.00	-94.36	-94.4 %	13.63	200.00	-186.37	-93.2 %
5606 HOA Management Fee	1,680.00	1,680.00	0.00	0.0 %	3,360.00	3,360.00	0.00	0.0 %
5607 Copies/Printing	0.00	100.00	-100.00	-100.0 %	0.00	200.00	-200.00	-100.0 %
5608 Administrative	24.33	125.00	-100.67	-80.5 %	61.11	250.00	-188.89	-75.6 %
5609 Meeting Expense	0.00	0.00	0.00		0.00	150.00	-150.00	-100.0 %
5610 Coupon Books	0.00	0.00	0.00		0.00	550.00	-550.00	-100.0 %
5611 HOA Legal Fees	-609.00	250.00	-859.00	-343.6 %	-2,508.68	500.00	-3,008.68	-601.7 %
5617 HOA Insurance	9,075.45	8,350.00	725.45	8.7 %	35,956.30	16,700.00	19,256.30	115.3 %
5618 D & O Insurance	0.00	0.00	0.00		0.00	2,055.00	-2,055.00	-100.0 %
5623 Reserve Transfer	16,500.00	0.00	16,500.00		16,500.00	16,500.00	0.00	0.0 %
5600 Total Administrative (non-posting)	26,676.42	10,615.00	16,061.42	151.3 %	53,382.36	40,485.00	12,897.36	31.9 %
5650 Bank Fees	28.53	25.00	3.53	14.1 %	49.92	50.00	-0.08	-0.2 %
6100 Exterior Building Maintenance (non-po								
6101 Exterior Bldg Maintenance	35.00	200.00	-165.00	-82.5 %	996.04	400.00	596.04	149.0 %
6102 Roof/Gutter Maintenance	0.00	0.00	0.00		204.71	0.00	204.71	
6103 Garage Doors	178.64	150.00	28.64	19.1 %	423.64	300.00	123.64	41.2 %
6104 Light Maintenance	437.50	308.00	129.50	42.0 %	717.50	616.00	101.50	16.5 %
6105 Plumbing Repairs	835.00	0.00	835.00		1,455.00	0.00	1,455.00	
6107 Signs	0.00	0.00	0.00		9.82	0.00	9.82	
6100 Total Exterior Building Maintenance	1,486.14	658.00	828.14	125.9 %	3,806.71	1,316.00	2,490.71	189.3 %
7000 Grounds & Landscaping (non-posting)								
7002 Snow Removal	0.00	4,000.00	-4,000.00	-100.0 %	9,342.50	8,000.00	1,342.50	16.8 %

	Actual 02/01/17 - 02/28/17	Budget 02/17 - 02/17	\$ Change	% Change	Actual YTD 01/01/17 - 02/28/17	Budget YTD 01/17 - 02/17	\$ Change	% Change
7004 Tree.Shrub Maint.	0.00	0.00	0.00		50.00	0.00	50.00	
7006 General Maintenance	0.00	469.00	-469.00	-100.0 %	0.00	938.00	-938.00	-100.0 %
7020 Pet Services	0.00	200.00	-200.00	-100.0 %	140.00	400.00	-260.00	-65.0 %
7000 Total Grounds & Landscaping (non	0.00	4,669.00	-4,669.00	-100.0 %	9,532.50	9,338.00	194.50	2.1 %
8000 Pool & Cabana (non-osting)								
8003 Pool Phone	56.03	57.00	-0.97	-1.7 %	112.05	114.00	-1.95	-1.7 %
8000 Total Pool & Cabana (non-osting)	56.03	57.00	-0.97	-1.7 %	112.05	114.00	-1.95	-1.7 %
8300 HOA Utilities (non-posting)								
8302 Electricity	699.89	750.00	-50.11	-6.7 %	1,509.88	1,500.00	9.88	0.7 %
8303 Water/Sewer	2,141.08	550.00	1,591.08	289.3 %	4,373.81	1,175.00	3,198.81	272.2 %
8304 Trash	1,591.83	1,360.00	231.83	17.0 %	3,061.66	2,720.00	341.66	12.6 %
8300 Total HOA Utilities (non-posting)	4,432.80	2,660.00	1,772.80	66.6 %	8,945.35	5,395.00	3,550.35	65.8 %
<b>TOTAL EXPENSE</b>	<b>32,679.92</b>	<b>18,684.00</b>	<b>13,995.92</b>	<b>74.9 %</b>	<b>75,828.89</b>	<b>56,698.00</b>	<b>19,130.89</b>	<b>33.7 %</b>
<b>NOI</b>	<b>-956.44</b>	<b>12,941.64</b>	<b>-13,898.08</b>	<b>-107.4 %</b>	<b>-12,691.62</b>	<b>6,553.28</b>	<b>-19,244.90</b>	<b>-293.7 %</b>
<b>NON OPERATING INCOME</b>								
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	
<b>TOTAL NON OPERATING INCOME</b>	<b>16,500.00</b>	<b>0.00</b>	<b>16,500.00</b>		<b>16,500.00</b>	<b>0.00</b>	<b>16,500.00</b>	
<b>NET INCOME</b>	<b>15,543.56</b>	<b>12,941.64</b>	<b>2,601.92</b>	<b>20.1 %</b>	<b>3,808.38</b>	<b>6,553.28</b>	<b>-2,744.90</b>	<b>-41.9 %</b>
<b>NET INCOME SUMMARY</b>								
Income	31,723.48	31,625.64	97.84	0.3 %	63,137.27	63,251.28	-114.01	-0.2 %
Expense	-32,679.92	-18,684.00	-13,995.92	74.9 %	-75,828.89	-56,698.00	-19,130.89	33.7 %
Other Income & Expense	0.00	0.00	0.00		0.00	0.00	0.00	
Net Operating Income	-956.44	12,941.64	-13,898.08	-107.4 %	-12,691.62	6,553.28	-19,244.90	-293.7 %
Non Operating Income	16,500.00	0.00	16,500.00		16,500.00	0.00	16,500.00	
<b>NET INCOME</b>	<b>15,543.56</b>	<b>12,941.64</b>	<b>2,601.92</b>	<b>20.1 %</b>	<b>3,808.38</b>	<b>6,553.28</b>	<b>-2,744.90</b>	<b>-41.9 %</b>