

# Budget Comparison

Properties: Second Jefferson Green HOA

Comparison Periods: 4/1/16 - 4/30/16 and 1/1/16 - 4/30/16 (accrual basis)

	Actual 4/1/16 - 4/30/16	Budget 4/16	\$ Change	% Change	Actual YTD 1/1/16 - 4/30/16	Budget YTD 1/16 - 4/16	\$ Change	% Change
<b>INCOME</b>								
4100 Rental Income (non-posting)								
4107 Association Dues	30,433.52	30,252.58	180.94	0.6%	121,190.89	121,010.32	180.57	0.1%
4111 Late Fees	300.00	0.00	300.00		1,312.86	0.00	1,312.86	
4100 Total Rental Income (non-pos)	30,733.52	30,252.58	480.94	1.6%	122,503.75	121,010.32	1,493.43	1.2%
4150 CAM Income (non-posting)								
4151 CAM - Repairs & Maintenance	-198.00	0.00	-198.00		264.00	0.00	264.00	
4150 Total CAM Income (non-postir)	-198.00	0.00	-198.00		264.00	0.00	264.00	
4500 Misc Income (non-posting)								
4501 Interest Income	13.29	0.00	13.29		82.93	0.00	82.93	
4502 Home Sales	200.00	0.00	200.00		1,250.00	0.00	1,250.00	
4500 Total Misc Income (non-postir)	213.29	0.00	213.29		1,332.93	0.00	1,332.93	
4650 Covenant Violaltions	200.00	0.00	200.00		250.00	0.00	250.00	
4680 Irragation Income	3,396.46	0.00	3,396.46		16,982.32	5,000.00	11,982.32	239.6%
<b>TOTAL INCOME</b>	<b>34,345.27</b>	<b>30,252.58</b>	<b>4,092.69</b>	<b>13.5%</b>	<b>141,333.00</b>	<b>126,010.32</b>	<b>15,322.68</b>	<b>12.2%</b>
<b>EXPENSE</b>								
5600 Administrative (non-posting)								
5601 Supplies	0.00	25.00	-25.00	-100.0%	75.53	100.00	-24.47	-24.5%
5605 Postage	118.58	35.00	83.58	238.8%	411.72	140.00	271.72	194.1%
5606 HOA Management Fee	1,680.00	1,680.00	0.00	0.0%	6,720.00	6,720.00	0.00	0.0%
5607 Copies/Printing	0.00	168.00	-168.00	-100.0%	1,365.44	672.00	693.44	103.2%
5608 Administrative	52.50	0.00	52.50		207.26	0.00	207.26	
5609 Meeting Expense	113.20	0.00	113.20		263.20	450.00	-186.80	-41.5%
5610 Coupon Books	0.00	0.00	0.00		0.00	525.00	-525.00	-100.0%
5611 HOA Legal Fees	443.50	0.00	443.50		354.40	0.00	354.40	
5617 HOA Insurance	7,778.55	8,725.13	-946.58	-10.8%	31,210.20	34,900.52	-3,690.32	-10.6%
5623 Reserve Transfer	16,500.00	5,500.00	11,000.00	200.0%	16,500.00	22,000.00	-5,500.00	-25.0%
5600 Total Administrative (non-post)	26,686.33	16,133.13	10,553.20	65.4%	57,107.75	65,507.52	-8,399.77	-12.8%
5650 Bank Fees	0.00	35.00	-35.00	-100.0%	76.53	140.00	-63.47	-45.3%
6100 Exterior Building Maintenance (no								
6101 Exterior Bldg Maintenance	0.00	300.00	-300.00	-100.0%	1,047.50	1,200.00	-152.50	-12.7%
6102 Roof/Gutter Maintenance	565.99	425.00	140.99	33.2%	565.99	1,700.00	-1,134.01	-66.7%
6103 Garage Doors	0.00	150.00	-150.00	-100.0%	904.06	600.00	304.06	50.7%
6104 Light Maintenance	300.00	400.00	-100.00	-25.0%	1,683.75	1,600.00	83.75	5.2%
6105 Plumbing Repairs	0.00	0.00	0.00		-175.00	0.00	-175.00	
6106 Keys	4.05	0.00	4.05		114.05	0.00	114.05	

	Actual 4/1/16 - 4/30/16	Budget 4/16	\$ Change	% Change	Actual YTD 1/1/16 - 4/30/16	Budget YTD 1/16 - 4/16	\$ Change	% Change
6100 Total Exterior Building Maintel	870.04	1,275.00	-404.96	-31.8%	4,140.35	5,100.00	-959.65	-18.8%
7000 Grounds & Landscaping (non-post)								
7001 Landscape Maint. Contract	4,120.00	4,120.00	0.00	0.0%	4,120.00	4,120.00	0.00	0.0%
7002 Snow Removal	930.00	4,000.00	-3,070.00	-76.8%	12,916.25	16,000.00	-3,083.75	-19.3%
7003 Irrigation Maintenance	445.48	500.00	-54.52	-10.9%	445.48	500.00	-54.52	-10.9%
7004 Tree.Shrub Maint.	0.00	500.00	-500.00	-100.0%	120.00	500.00	-380.00	-76.0%
7005 Winter Watering	0.00	0.00	0.00		0.00	750.00	-750.00	-100.0%
7006 General Maintenance	87.50	500.00	-412.50	-82.5%	3,128.43	2,000.00	1,128.43	56.4%
7020 Pet Services	0.00	0.00	0.00		630.00	420.00	210.00	50.0%
7000 Total Grounds & Landscaping	5,582.98	9,620.00	-4,037.02	-42.0%	21,360.16	24,290.00	-2,929.84	-12.1%
8000 Pool & Cabana								
8003 Pool Phone	56.12	57.00	-0.88	-1.5%	224.48	228.00	-3.52	-1.5%
8000 Total Pool & Cabana	56.12	57.00	-0.88	-1.5%	224.48	228.00	-3.52	-1.5%
8300 HOA Utilities (non-posting)								
8302 Electricity	730.62	1,100.00	-369.38	-33.6%	3,053.31	4,400.00	-1,346.69	-30.6%
8303 Water/Sewer	915.11	1,265.00	-349.89	-27.7%	2,591.03	5,790.00	-3,198.97	-55.2%
8304 Trash	0.00	1,300.00	-1,300.00	-100.0%	5,661.80	5,200.00	461.80	8.9%
8300 Total HOA Utilities (non-postir)	1,645.73	3,665.00	-2,019.27	-55.1%	11,306.14	15,390.00	-4,083.86	-26.5%
<b>TOTAL EXPENSE</b>	<b>34,841.20</b>	<b>30,785.13</b>	<b>4,056.07</b>	<b>13.2%</b>	<b>94,215.41</b>	<b>110,655.52</b>	<b>-16,440.11</b>	<b>-14.9%</b>
<b>NOI</b>	<b>-495.93</b>	<b>-532.55</b>	<b>36.62</b>	<b>6.9%</b>	<b>47,117.59</b>	<b>15,354.80</b>	<b>31,762.79</b>	<b>206.9%</b>
<b>N/O INCOME</b>								
9000 Reserve Income								
9001 Reserve Contribution	16,500.00	5,500.00	11,000.00	200.0%	16,500.00	22,000.00	-5,500.00	-25.0%
9000 Total Reserve Income	16,500.00	5,500.00	11,000.00	200.0%	16,500.00	22,000.00	-5,500.00	-25.0%
<b>TOTAL N/O INCOME</b>	<b>16,500.00</b>	<b>5,500.00</b>	<b>11,000.00</b>	<b>200.0%</b>	<b>16,500.00</b>	<b>22,000.00</b>	<b>-5,500.00</b>	<b>-25.0%</b>
<b>NET INCOME</b>	<b>16,004.07</b>	<b>4,967.45</b>	<b>11,036.62</b>	<b>222.2%</b>	<b>63,617.59</b>	<b>37,354.80</b>	<b>26,262.79</b>	<b>70.3%</b>
<b>NET INCOME SUMMARY</b>								
Income	34,345.27	30,252.58	4,092.69	13.5%	141,333.00	126,010.32	15,322.68	12.2%
Expense	-34,841.20	-30,785.13	-4,056.07	13.2%	-94,215.41	-110,655.52	16,440.11	-14.9%
Other Income & Expense	0.00	0.00	0.00		0.00	0.00	0.00	
Net Operating Income	-495.93	-532.55	36.62	6.9%	47,117.59	15,354.80	31,762.79	206.9%
Non Operating Income	16,500.00	5,500.00	11,000.00	200.0%	16,500.00	22,000.00	-5,500.00	-25.0%
<b>NET INCOME</b>	<b>16,004.07</b>	<b>4,967.45</b>	<b>11,036.62</b>	<b>222.2%</b>	<b>63,617.59</b>	<b>37,354.80</b>	<b>26,262.79</b>	<b>70.3%</b>

<u>Actual</u> <u>4/1/16 - 4/30/16</u>	<u>Budget</u> <u>4/16</u>	<u>\$ Change</u>	<u>% Change</u>	<u>Actual YTD</u> <u>1/1/16 - 4/30/16</u>	<u>Budget YTD</u> <u>1/16 - 4/16</u>	<u>\$ Change</u>	<u>% Change</u>
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