

Budget Comparison

Properties: Second Jefferson Green HOA

Comparison Periods: 5/1/16 - 5/31/16 and 1/1/16 - 5/31/16 (accrual basis)

	Actual 5/1/16 - 5/31/16	Budget 5/16	\$ Change	% Change	Actual YTD 1/1/16 - 5/31/16	Budget YTD 1/16 - 5/16	\$ Change	% Change
INCOME								
4100 Rental Income (non-posting)								
4107 Association Dues	30,253.44	30,252.58	0.86	0.0%	151,444.33	151,262.90	181.43	0.1%
4111 Late Fees	30.00	0.00	30.00		1,342.86	0.00	1,342.86	
4100 Total Rental Income (non-pos)	30,283.44	30,252.58	30.86	0.1%	152,787.19	151,262.90	1,524.29	1.0%
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	16.16	0.00	16.16		99.09	0.00	99.09	
4502 Home Sales	0.00	0.00	0.00		1,250.00	0.00	1,250.00	
4500 Total Misc Income (non-postir)	16.16	0.00	16.16		1,349.09	0.00	1,349.09	
4650 Covenant Violaltions	200.00	0.00	200.00		450.00	0.00	450.00	
4680 Irragation Income	0.00	0.00	0.00		16,982.32	5,000.00	11,982.32	239.6%
TOTAL INCOME	30,499.60	30,252.58	247.02	0.8%	171,832.60	156,262.90	15,569.70	10.0%
EXPENSE								
5600 Administrative (non-posting)								
5601 Supplies	0.00	25.00	-25.00	-100.0%	75.53	125.00	-49.47	-39.6%
5605 Postage	0.00	35.00	-35.00	-100.0%	411.72	175.00	236.72	135.3%
5606 HOA Management Fee	1,680.00	1,680.00	0.00	0.0%	8,400.00	8,400.00	0.00	0.0%
5607 Copies/Printing	0.00	168.00	-168.00	-100.0%	1,365.44	840.00	525.44	62.6%
5608 Administrative	342.93	0.00	342.93		550.19	0.00	550.19	
5609 Meeting Expense	-113.20	0.00	-113.20		150.00	450.00	-300.00	-66.7%
5610 Coupon Books	0.00	0.00	0.00		0.00	525.00	-525.00	-100.0%
5611 HOA Legal Fees	666.00	0.00	666.00		1,020.40	0.00	1,020.40	
5617 HOA Insurance	7,810.55	8,725.13	-914.58	-10.5%	39,020.75	43,625.65	-4,604.90	-10.6%
5623 Reserve Transfer	0.00	5,500.00	-5,500.00	-100.0%	16,500.00	27,500.00	-11,000.00	-40.0%
5600 Total Administrative (non-post)	10,386.28	16,133.13	-5,746.85	-35.6%	67,494.03	81,640.65	-14,146.62	-17.3%
5650 Bank Fees	24.97	35.00	-10.03	-28.7%	101.50	175.00	-73.50	-42.0%
6100 Exterior Building Maintenance (no								
6101 Exterior Bldg Maintenance	0.00	300.00	-300.00	-100.0%	1,047.50	1,500.00	-452.50	-30.2%
6102 Roof/Gutter Maintenance	0.00	425.00	-425.00	-100.0%	565.99	2,125.00	-1,559.01	-73.4%
6103 Garage Doors	236.85	150.00	86.85	57.9%	1,140.91	750.00	390.91	52.1%
6104 Light Maintenance	65.00	400.00	-335.00	-83.8%	1,748.75	2,000.00	-251.25	-12.6%
6105 Plumbing Repairs	175.00	0.00	175.00		0.00	0.00	0.00	
6106 Keys	0.00	0.00	0.00		114.05	0.00	114.05	

	<u>Actual</u> <u>5/1/16 - 5/31/16</u>	<u>Budget</u> <u>5/16</u>	<u>\$ Change</u>	<u>% Change</u>	<u>Actual YTD</u> <u>1/1/16 - 5/31/16</u>	<u>Budget YTD</u> <u>1/16 - 5/16</u>	<u>\$ Change</u>	<u>% Change</u>
6100 Total Exterior Building Maintel	476.85	1,275.00	-798.15	-62.6%	4,617.20	6,375.00	-1,757.80	-27.6%
7000 Grounds & Landscaping (non-post)								
7001 Landscape Maint. Contract	4,120.00	4,120.00	0.00	0.0%	8,240.00	8,240.00	0.00	0.0%
7002 Snow Removal	0.00	0.00	0.00		12,916.25	16,000.00	-3,083.75	-19.3%
7003 Irrigation Maintenance	338.35	500.00	-161.65	-32.3%	783.83	1,000.00	-216.17	-21.6%
7004 Tree.Shrub Maint.	2,600.00	500.00	2,100.00	420.0%	2,720.00	1,000.00	1,720.00	172.0%
7005 Winter Watering	0.00	0.00	0.00		0.00	750.00	-750.00	-100.0%
7006 General Maintenance	50.76	500.00	-449.24	-89.8%	3,179.19	2,500.00	679.19	27.2%
7020 Pet Services	0.00	0.00	0.00		630.00	420.00	210.00	50.0%
7000 Total Grounds & Landscaping	7,109.11	5,620.00	1,489.11	26.5%	28,469.27	29,910.00	-1,440.73	-4.8%
8000 Pool & Cabana								
8003 Pool Phone	55.93	57.00	-1.07	-1.9%	280.41	285.00	-4.59	-1.6%
8000 Total Pool & Cabana	55.93	57.00	-1.07	-1.9%	280.41	285.00	-4.59	-1.6%
8300 HOA Utilities (non-posting)								
8302 Electricity	731.93	1,100.00	-368.07	-33.5%	3,785.24	5,500.00	-1,714.76	-31.2%
8303 Water/Sewer	875.58	2,700.00	-1,824.42	-67.6%	3,466.61	8,490.00	-5,023.39	-59.2%
8304 Trash	1,359.83	1,300.00	59.83	4.6%	7,021.63	6,500.00	521.63	8.0%
8300 Total HOA Utilities (non-postir)	2,967.34	5,100.00	-2,132.66	-41.8%	14,273.48	20,490.00	-6,216.52	-30.3%
TOTAL EXPENSE	21,020.48	28,220.13	-7,199.65	-25.5%	115,235.89	138,875.65	-23,639.76	-17.0%
NOI	9,479.12	2,032.45	7,446.67	366.4%	56,596.71	17,387.25	39,209.46	225.5%
N/O INCOME								
9000 Reserve Income								
9001 Reserve Contribution	0.00	5,500.00	-5,500.00	-100.0%	16,500.00	27,500.00	-11,000.00	-40.0%
9000 Total Reserve Income	0.00	5,500.00	-5,500.00	-100.0%	16,500.00	27,500.00	-11,000.00	-40.0%
TOTAL N/O INCOME	0.00	5,500.00	-5,500.00	-100.0%	16,500.00	27,500.00	-11,000.00	-40.0%
NET INCOME	9,479.12	7,532.45	1,946.67	25.8%	73,096.71	44,887.25	28,209.46	62.8%
NET INCOME SUMMARY								
Income	30,499.60	30,252.58	247.02	0.8%	171,832.60	156,262.90	15,569.70	10.0%
Expense	-21,020.48	-28,220.13	7,199.65	-25.5%	-115,235.89	-138,875.65	23,639.76	-17.0%
Other Income & Expense	0.00	0.00	0.00		0.00	0.00	0.00	
Net Operating Income	9,479.12	2,032.45	7,446.67	366.4%	56,596.71	17,387.25	39,209.46	225.5%
Non Operating Income	0.00	5,500.00	-5,500.00	-100.0%	16,500.00	27,500.00	-11,000.00	-40.0%
NET INCOME	9,479.12	7,532.45	1,946.67	25.8%	73,096.71	44,887.25	28,209.46	62.8%

<u>Actual</u> <u>5/1/16 - 5/31/16</u>	<u>Budget</u> <u>5/16</u>	<u>\$ Change</u>	<u>% Change</u>	<u>Actual YTD</u> <u>1/1/16 - 5/31/16</u>	<u>Budget YTD</u> <u>1/16 - 5/16</u>	<u>\$ Change</u>	<u>% Change</u>
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