

# Budget Comparison

Property: Second Jefferson Green HOA

Comparison Periods: 06/01/17 - 06/30/17 and 01/01/17 - 06/30/17 (accrual basis)

	Actual 06/01/17 - 06/30/17	Budget 06/17 - 06/17	\$ Change	% Change	Actual YTD 01/01/17 - 06/30/17	Budget YTD 01/17 - 06/17	\$ Change	% Change
<b>INCOME</b>								
4100 Rental Income (non-posting)								
4107 Association Dues	31,160.64	31,160.64	0.00	0.0 %	186,803.76	186,963.84	-160.08	-0.1 %
4110 NSF Fees	0.00	0.00	0.00		50.00	0.00	50.00	
4111 Late Fees	630.00	250.00	380.00	152.0 %	3,330.00	1,500.00	1,830.00	122.0 %
4100 Total Rental Income (non-posting)	31,790.64	31,410.64	380.00	1.2 %	190,183.76	188,463.84	1,719.92	0.9 %
4500 Misc Income (non-posting)								
4501 Interest Income	4.11	15.00	-10.89	-72.6 %	21.54	90.00	-68.46	-76.1 %
4502 Home Sales	0.00	200.00	-200.00	-100.0 %	1,000.00	1,200.00	-200.00	-16.7 %
4500 Total Misc Income (non-posting)	4.11	215.00	-210.89	-98.1 %	1,021.54	1,290.00	-268.46	-20.8 %
4650 Covenant Violaltions	-100.00	0.00	-100.00		50.00	0.00	50.00	
<b>TOTAL INCOME</b>	<b>31,694.75</b>	<b>31,625.64</b>	<b>69.11</b>	<b>0.2 %</b>	<b>191,255.30</b>	<b>189,753.84</b>	<b>1,501.46</b>	<b>0.8 %</b>
<b>EXPENSE</b>								
5600 Administrative (non-posting)								
5601 Supplies	0.00	10.00	-10.00	-100.0 %	0.00	60.00	-60.00	-100.0 %
5605 Postage	56.36	100.00	-43.64	-43.6 %	244.39	600.00	-355.61	-59.3 %
5606 HOA Management Fee	1,680.00	1,680.00	0.00	0.0 %	10,080.00	10,080.00	0.00	0.0 %
5607 Copies/Printing	0.00	100.00	-100.00	-100.0 %	0.00	600.00	-600.00	-100.0 %
5608 Administrative	236.25	125.00	111.25	89.0 %	535.51	750.00	-214.49	-28.6 %
5609 Meeting Expense	0.00	0.00	0.00		600.00	300.00	300.00	100.0 %
5610 Coupon Books	0.00	0.00	0.00		0.00	550.00	-550.00	-100.0 %
5611 HOA Legal Fees	144.00	250.00	-106.00	-42.4 %	-159.35	1,500.00	-1,659.35	-110.6 %
5617 HOA Insurance	10,243.45	8,350.00	1,893.45	22.7 %	77,818.44	50,100.00	27,718.44	55.3 %
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		33,000.00	33,000.00	0.00	0.0 %
5600 Total Administrative (non-posting)	28,860.06	10,615.00	18,245.06	171.9 %	122,118.99	99,595.00	22,523.99	22.6 %
5650 Bank Fees	24.44	25.00	-0.56	-2.2 %	144.46	150.00	-5.54	-3.7 %
6100 Exterior Building Maintenance (non-po								
6101 Exterior Bldg Maintenance	0.00	200.00	-200.00	-100.0 %	1,442.76	1,200.00	242.76	20.2 %
6102 Roof/Gutter Maintenance	0.00	0.00	0.00		204.71	0.00	204.71	
6103 Garage Doors	0.00	150.00	-150.00	-100.0 %	458.64	900.00	-441.36	-49.0 %
6104 Light Maintenance	420.00	309.00	111.00	35.9 %	1,622.50	1,850.00	-227.50	-12.3 %
6105 Plumbing Repairs	0.00	0.00	0.00		1,620.00	0.00	1,620.00	
6107 Signs	0.00	0.00	0.00		71.07	0.00	71.07	
6100 Total Exterior Building Maintenance	420.00	659.00	-239.00	-36.3 %	5,419.68	3,950.00	1,469.68	37.2 %
7000 Grounds & Landscaping (non-posting)								

	Actual 06/01/17 - 06/30/17	Budget 06/17 - 06/17	\$ Change	% Change	Actual YTD 01/01/17 - 06/30/17	Budget YTD 01/17 - 06/17	\$ Change	% Change
7001 Landscape Maint. Contract	4,207.00	4,250.00	-43.00	-1.0 %	12,621.00	12,750.00	-129.00	-1.0 %
7002 Snow Removal	0.00	0.00	0.00		9,342.50	18,000.00	-8,657.50	-48.1 %
7003 Irrigation Maintenance	1,400.20	500.00	900.20	180.0 %	5,654.20	1,500.00	4,154.20	276.9 %
7004 Tree.Shrub Maint.	730.00	500.00	230.00	46.0 %	2,610.00	1,500.00	1,110.00	74.0 %
7006 General Maintenance	0.00	469.00	-469.00	-100.0 %	590.00	2,814.00	-2,224.00	-79.0 %
7020 Pet Services	140.00	50.00	90.00	180.0 %	1,682.49	750.00	932.49	124.3 %
7030 General Grounds Misc	0.00	0.00	0.00		75.00	0.00	75.00	
7000 Total Grounds & Landscaping (non	6,477.20	5,769.00	708.20	12.3 %	32,575.19	37,314.00	-4,738.81	-12.7 %
8000 Pool & Cabana (non-osting)								
8001 Pool Contract	35.00	1,250.00	-1,215.00	-97.2 %	1,686.57	1,250.00	436.57	34.9 %
8002 Pool Supplies	-200.00	1,000.00	-1,200.00	-120.0 %	-200.00	1,000.00	-1,200.00	-120.0 %
8003 Pool Phone	56.76	57.00	-0.24	-0.4 %	337.70	342.00	-4.30	-1.3 %
8004 General Pool Maintenance	0.00	0.00	0.00		555.00	0.00	555.00	
8010 Cabana Maintenance	0.00	1,000.00	-1,000.00	-100.0 %	516.89	1,000.00	-483.11	-48.3 %
8000 Total Pool & Cabana (non-osting)	-108.24	3,307.00	-3,415.24	-103.3 %	2,896.16	3,592.00	-695.84	-19.4 %
8300 HOA Utilities (non-posting)								
8302 Electricity	1,197.10	1,150.00	47.10	4.1 %	4,738.97	4,900.00	-161.03	-3.3 %
8303 Water/Sewer	6,464.59	1,000.00	5,464.59	546.5 %	17,696.11	4,725.00	12,971.11	274.5 %
8304 Trash	1,598.33	1,360.00	238.33	17.5 %	9,649.98	8,160.00	1,489.98	18.3 %
8305 Storm Water	0.00	13,000.00	-13,000.00	-100.0 %	7,725.64	13,000.00	-5,274.36	-40.6 %
8300 Total HOA Utilities (non-posting)	9,260.02	16,510.00	-7,249.98	-43.9 %	39,810.70	30,785.00	9,025.70	29.3 %
<b>TOTAL EXPENSE</b>	<b>44,933.48</b>	<b>36,885.00</b>	<b>8,048.48</b>	<b>21.8 %</b>	<b>202,965.18</b>	<b>175,386.00</b>	<b>27,579.18</b>	<b>15.7 %</b>
<b>NOI</b>	<b>-13,238.73</b>	<b>-5,259.36</b>	<b>-7,979.37</b>	<b>-151.7 %</b>	<b>-11,709.88</b>	<b>14,367.84</b>	<b>-26,077.72</b>	<b>-181.5 %</b>
<b>NON OPERATING INCOME</b>								
9000 Reserve Income								
9001 Reserve Contribution	16,500.00	0.00	16,500.00		33,000.00	0.00	33,000.00	
9000 Total Reserve Income	16,500.00	0.00	16,500.00		33,000.00	0.00	33,000.00	
<b>TOTAL NON OPERATING INCOME</b>	<b>16,500.00</b>	<b>0.00</b>	<b>16,500.00</b>		<b>33,000.00</b>	<b>0.00</b>	<b>33,000.00</b>	
<b>NET INCOME</b>	<b>3,261.27</b>	<b>-5,259.36</b>	<b>8,520.63</b>	<b>162.0 %</b>	<b>21,290.12</b>	<b>14,367.84</b>	<b>6,922.28</b>	<b>48.2 %</b>

	<b>Actual</b> <b>06/01/17 - 06/30/17</b>	<b>Budget</b> <b>06/17 - 06/17</b>	<b>\$ Change</b>	<b>% Change</b>	<b>Actual YTD</b> <b>01/01/17 - 06/30/17</b>	<b>Budget YTD</b> <b>01/17 - 06/17</b>	<b>\$ Change</b>	<b>% Change</b>
<b>NET INCOME SUMMARY</b>								
Income	31,694.75	31,625.64	69.11	0.2 %	191,255.30	189,753.84	1,501.46	0.8 %
Expense	-44,933.48	-36,885.00	-8,048.48	21.8 %	-202,965.18	-175,386.00	-27,579.18	15.7 %
Other Income & Expense	0.00	0.00	0.00		0.00	0.00	0.00	
Net Operating Income	-13,238.73	-5,259.36	-7,979.37	-151.7 %	-11,709.88	14,367.84	-26,077.72	-181.5 %
Non Operating Income	16,500.00	0.00	16,500.00		33,000.00	0.00	33,000.00	
<b>NET INCOME</b>	<b>3,261.27</b>	<b>-5,259.36</b>	<b>8,520.63</b>	<b>162.0 %</b>	<b>21,290.12</b>	<b>14,367.84</b>	<b>6,922.28</b>	<b>48.2 %</b>