

# Budget Comparison

Property: Second Jefferson Green HOA

Comparison Periods: 07/01/17 - 07/31/17 and 01/01/17 - 07/31/17 (accrual basis)

	Actual 07/01/17 - 07/31/17	Budget 07/17 - 07/17	\$ Change	% Change	Actual YTD 01/01/17 - 07/31/17	Budget YTD 01/17 - 07/17	\$ Change	% Change
<b>INCOME</b>								
4100 Rental Income (non-posting)								
4107 Association Dues	31,280.30	31,160.64	119.66	0.4 %	218,084.06	218,124.48	-40.42	0.0 %
4110 NSF Fees	0.00	0.00	0.00		50.00	0.00	50.00	
4111 Late Fees	420.00	250.00	170.00	68.0 %	3,720.00	1,750.00	1,970.00	112.6 %
4100 Total Rental Income (non-posting)	31,700.30	31,410.64	289.66	0.9 %	221,854.06	219,874.48	1,979.58	0.9 %
4500 Misc Income (non-posting)								
4501 Interest Income	7.24	15.00	-7.76	-51.7 %	28.78	105.00	-76.22	-72.6 %
4502 Home Sales	0.00	200.00	-200.00	-100.0 %	1,000.00	1,400.00	-400.00	-28.6 %
4500 Total Misc Income (non-posting)	7.24	215.00	-207.76	-96.6 %	1,028.78	1,505.00	-476.22	-31.6 %
4650 Covenant Violations	0.00	0.00	0.00		50.00	0.00	50.00	
<b>TOTAL INCOME</b>	<b>31,707.54</b>	<b>31,625.64</b>	<b>81.90</b>	<b>0.3 %</b>	<b>222,932.84</b>	<b>221,379.48</b>	<b>1,553.36</b>	<b>0.7 %</b>
<b>EXPENSE</b>								
5100 Repairs & Maintenance Expense (non-								
5125 Fire & Life Safety	549.40	0.00	549.40		549.40	0.00	549.40	
5135 Painting Labor	26.25	0.00	26.25		26.25	0.00	26.25	
5100 Total Repairs & Maintenance Expense	575.65	0.00	575.65		575.65	0.00	575.65	
5600 Administrative (non-posting)								
5601 Supplies	0.00	10.00	-10.00	-100.0 %	0.00	70.00	-70.00	-100.0 %
5605 Postage	135.02	100.00	35.02	35.0 %	379.41	700.00	-320.59	-45.8 %
5606 HOA Management Fee	1,680.00	1,680.00	0.00	0.0 %	11,760.00	11,760.00	0.00	0.0 %
5607 Copies/Printing	0.00	100.00	-100.00	-100.0 %	0.00	700.00	-700.00	-100.0 %
5608 Administrative	84.00	125.00	-41.00	-32.8 %	619.51	875.00	-255.49	-29.2 %
5609 Meeting Expense	0.00	150.00	-150.00	-100.0 %	600.00	450.00	150.00	33.3 %
5610 Coupon Books	0.00	0.00	0.00		0.00	550.00	-550.00	-100.0 %
5611 HOA Legal Fees	2,906.33	250.00	2,656.33	1,062.5 %	2,746.98	1,750.00	996.98	57.0 %
5617 HOA Insurance	10,243.45	8,350.00	1,893.45	22.7 %	88,061.89	58,450.00	29,611.89	50.7 %
5618 D & O Insurance	0.00	0.00	0.00		0.00	2,055.00	-2,055.00	-100.0 %
5623 Reserve Transfer	0.00	16,500.00	-16,500.00	-100.0 %	33,000.00	49,500.00	-16,500.00	-33.3 %
5600 Total Administrative (non-posting)	15,048.80	27,265.00	-12,216.20	-44.8 %	137,167.79	126,860.00	10,307.79	8.1 %
5650 Bank Fees	12.00	25.00	-13.00	-52.0 %	156.46	175.00	-18.54	-10.6 %
6100 Exterior Building Maintenance (non-po								
6101 Exterior Bldg Maintenance	0.00	200.00	-200.00	-100.0 %	1,442.76	1,400.00	42.76	3.1 %
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	1,050.00	-591.36	-56.3 %
6104 Light Maintenance	0.00	308.00	-308.00	-100.0 %	1,622.50	2,158.00	-535.50	-24.8 %

	<b>Actual</b> <b>07/01/17 - 07/31/17</b>	<b>Budget</b> <b>07/17 - 07/17</b>	<b>\$ Change</b>	<b>% Change</b>	<b>Actual YTD</b> <b>01/01/17 - 07/31/17</b>	<b>Budget YTD</b> <b>01/17 - 07/17</b>	<b>\$ Change</b>	<b>% Change</b>
6105 Plumbing Repairs	0.00	0.00	0.00		1,620.00	0.00	1,620.00	
6107 Signs	345.82	0.00	345.82		416.89	0.00	416.89	
6100 Total Exterior Building Maintenance	345.82	658.00	-312.18	-47.4 %	5,765.50	4,608.00	1,157.50	25.1 %
7000 Grounds & Landscaping (non-posting)								
7001 Landscape Maint. Contract	4,359.00	4,250.00	109.00	2.6 %	16,980.00	17,000.00	-20.00	-0.1 %
7002 Snow Removal	0.00	0.00	0.00		9,342.50	18,000.00	-8,657.50	-48.1 %
7003 Irrigation Maintenance	2,268.05	500.00	1,768.05	353.6 %	7,922.25	2,000.00	5,922.25	296.1 %
7004 Tree.Shrub Maint.	0.00	500.00	-500.00	-100.0 %	1,880.00	2,000.00	-120.00	-6.0 %
7006 General Maintenance	17.50	469.00	-451.50	-96.3 %	607.50	3,283.00	-2,675.50	-81.5 %
7020 Pet Services	0.00	50.00	-50.00	-100.0 %	1,682.49	800.00	882.49	110.3 %
7030 General Grounds Misc	383.32	0.00	383.32		458.32	0.00	458.32	
7000 Total Grounds & Landscaping (non	7,027.87	5,769.00	1,258.87	21.8 %	38,873.06	43,083.00	-4,209.94	-9.8 %
8000 Pool & Cabana (non-osting)								
8001 Pool Contract	0.00	1,250.00	-1,250.00	-100.0 %	2,736.57	2,500.00	236.57	9.5 %
8002 Pool Supplies	135.16	1,000.00	-864.84	-86.5 %	720.71	2,000.00	-1,279.29	-64.0 %
8003 Pool Phone	56.94	57.00	-0.06	-0.1 %	394.64	399.00	-4.36	-1.1 %
8004 General Pool Maintenance	0.00	0.00	0.00		555.00	0.00	555.00	
8010 Cabana Maintenance	0.00	0.00	0.00		516.89	1,000.00	-483.11	-48.3 %
8000 Total Pool & Cabana (non-osting)	192.10	2,307.00	-2,114.90	-91.7 %	4,923.81	5,899.00	-975.19	-16.5 %
8300 HOA Utilities (non-posting)								
8302 Electricity	1,030.33	1,350.00	-319.67	-23.7 %	5,769.30	6,250.00	-480.70	-7.7 %
8303 Water/Sewer	12,241.14	3,500.00	8,741.14	249.7 %	29,937.25	8,225.00	21,712.25	264.0 %
8304 Trash	1,597.33	1,360.00	237.33	17.5 %	11,247.31	9,520.00	1,727.31	18.1 %
8305 Storm Water	8,502.52	0.00	8,502.52		16,228.16	13,000.00	3,228.16	24.8 %
8300 Total HOA Utilities (non-posting)	23,371.32	6,210.00	17,161.32	276.3 %	63,182.02	36,995.00	26,187.02	70.8 %
<b>TOTAL EXPENSE</b>	<b>46,573.56</b>	<b>42,234.00</b>	<b>4,339.56</b>	<b>10.3 %</b>	<b>250,644.29</b>	<b>217,620.00</b>	<b>33,024.29</b>	<b>15.2 %</b>
<b>NOI</b>	<b>-14,866.02</b>	<b>-10,608.36</b>	<b>-4,257.66</b>	<b>-40.1 %</b>	<b>-27,711.45</b>	<b>3,759.48</b>	<b>-31,470.93</b>	<b>-837.1 %</b>
<b>NON OPERATING INCOME</b>								
9000 Reserve Income								
9001 Reserve Contribution	0.00	0.00	0.00		33,000.00	0.00	33,000.00	
9000 Total Reserve Income	0.00	0.00	0.00		33,000.00	0.00	33,000.00	
<b>TOTAL NON OPERATING INCOME</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>33,000.00</b>	<b>0.00</b>	<b>33,000.00</b>	
<b>NET INCOME</b>	<b>-14,866.02</b>	<b>-10,608.36</b>	<b>-4,257.66</b>	<b>-40.1 %</b>	<b>5,288.55</b>	<b>3,759.48</b>	<b>1,529.07</b>	<b>40.7 %</b>

	<b>Actual</b> <b>07/01/17 - 07/31/17</b>	<b>Budget</b> <b>07/17 - 07/17</b>	<b>\$ Change</b>	<b>% Change</b>	<b>Actual YTD</b> <b>01/01/17 - 07/31/17</b>	<b>Budget YTD</b> <b>01/17 - 07/17</b>	<b>\$ Change</b>	<b>% Change</b>
<b>NET INCOME SUMMARY</b>								
Income	31,707.54	31,625.64	81.90	0.3 %	222,932.84	221,379.48	1,553.36	0.7 %
Expense	-46,573.56	-42,234.00	-4,339.56	10.3 %	-250,644.29	-217,620.00	-33,024.29	15.2 %
Other Income & Expense	0.00	0.00	0.00		0.00	0.00	0.00	
Net Operating Income	-14,866.02	-10,608.36	-4,257.66	-40.1 %	-27,711.45	3,759.48	-31,470.93	-837.1 %
Non Operating Income	0.00	0.00	0.00		33,000.00	0.00	33,000.00	
<b>NET INCOME</b>	<b>-14,866.02</b>	<b>-10,608.36</b>	<b>-4,257.66</b>	<b>-40.1 %</b>	<b>5,288.55</b>	<b>3,759.48</b>	<b>1,529.07</b>	<b>40.7 %</b>