

Budget Comparison

Property: Second Jefferson Green HOA

Comparison Periods: 08/01/17 - 08/31/17 and 01/01/17 - 08/31/17 (accrual basis)

	Actual 08/01/17 - 08/31/17	Budget 08/17 - 08/17	\$ Change	% Change	Actual YTD 01/01/17 - 08/31/17	Budget YTD 01/17 - 08/17	\$ Change	% Change
INCOME								
4100 Rental Income (non-posting)								
4107 Association Dues	30,890.98	31,160.64	-269.66	-0.9 %	248,975.04	249,285.12	-310.08	-0.1 %
4110 NSF Fees	0.00	0.00	0.00		50.00	0.00	50.00	
4111 Late Fees	390.00	250.00	140.00	56.0 %	4,110.00	2,000.00	2,110.00	105.5 %
4100 Total Rental Income (non-posting)	31,280.98	31,410.64	-129.66	-0.4 %	253,135.04	251,285.12	1,849.92	0.7 %
4500 Misc Income (non-posting)								
4501 Interest Income	7.24	15.00	-7.76	-51.7 %	36.02	120.00	-83.98	-70.0 %
4502 Home Sales	400.00	200.00	200.00	100.0 %	1,400.00	1,600.00	-200.00	-12.5 %
4500 Total Misc Income (non-posting)	407.24	215.00	192.24	89.4 %	1,436.02	1,720.00	-283.98	-16.5 %
4650 Covenant Violaltions	280.00	0.00	280.00		330.00	0.00	330.00	
TOTAL INCOME	31,968.22	31,625.64	342.58	1.1 %	254,901.06	253,005.12	1,895.94	0.7 %
EXPENSE								
5100 Repairs & Maintenance Expense (non-								
5125 Fire & Life Safety	0.00	0.00	0.00		549.40	0.00	549.40	
5135 Painting Labor	0.00	0.00	0.00		26.25	0.00	26.25	
5100 Total Repairs & Maintenance Expe	0.00	0.00	0.00		575.65	0.00	575.65	
5600 Administrative (non-posting)								
5601 Supplies	0.00	10.00	-10.00	-100.0 %	0.00	80.00	-80.00	-100.0 %
5605 Postage	64.72	100.00	-35.28	-35.3 %	444.13	800.00	-355.87	-44.5 %
5606 HOA Management Fee	1,680.00	1,680.00	0.00	0.0 %	13,440.00	13,440.00	0.00	0.0 %
5607 Copies/Printing	0.00	100.00	-100.00	-100.0 %	0.00	800.00	-800.00	-100.0 %
5608 Administrative	550.90	125.00	425.90	340.7 %	1,170.41	1,000.00	170.41	17.0 %
5609 Meeting Expense	771.76	0.00	771.76		1,371.76	450.00	921.76	204.8 %
5610 Coupon Books	0.00	0.00	0.00		0.00	550.00	-550.00	-100.0 %
5611 HOA Legal Fees	1,261.50	250.00	1,011.50	404.6 %	3,883.48	2,000.00	1,883.48	94.2 %
5617 HOA Insurance	10,243.45	8,350.00	1,893.45	22.7 %	98,305.34	66,800.00	31,505.34	47.2 %
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	0.00	0.00		33,000.00	49,500.00	-16,500.00	-33.3 %
5600 Total Administrative (non-posting)	14,572.33	10,615.00	3,957.33	37.3 %	151,615.12	137,475.00	14,140.12	10.3 %
5650 Bank Fees	34.09	25.00	9.09	36.4 %	190.55	200.00	-9.45	-4.7 %
6100 Exterior Building Maintenance (non-po								
6101 Exterior Bldg Maintenance	0.00	200.00	-200.00	-100.0 %	1,442.76	1,600.00	-157.24	-9.8 %
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	1,200.00	-741.36	-61.8 %
6104 Light Maintnenance	480.00	308.00	172.00	55.8 %	2,102.50	2,466.00	-363.50	-14.7 %

	Actual 08/01/17 - 08/31/17	Budget 08/17 - 08/17	\$ Change	% Change	Actual YTD 01/01/17 - 08/31/17	Budget YTD 01/17 - 08/17	\$ Change	% Change
6105 Plumbing Repairs	0.00	0.00	0.00		1,620.00	0.00	1,620.00	
6107 Signs	163.81	0.00	163.81		580.70	0.00	580.70	
6100 Total Exterior Building Maintenance	643.81	658.00	-14.19	-2.2 %	6,409.31	5,266.00	1,143.31	21.7 %
7000 Grounds & Landscaping (non-posting)								
7001 Landscape Maint. Contract	4,726.00	4,250.00	476.00	11.2 %	21,706.00	21,250.00	456.00	2.1 %
7002 Snow Removal	0.00	0.00	0.00		9,342.50	18,000.00	-8,657.50	-48.1 %
7003 Irrigation Maintenance	1,728.45	500.00	1,228.45	245.7 %	9,630.70	2,500.00	7,130.70	285.2 %
7004 Tree.Shrub Maint.	0.00	500.00	-500.00	-100.0 %	1,880.00	2,500.00	-620.00	-24.8 %
7006 General Maintenance	75.00	469.00	-394.00	-84.0 %	682.50	3,752.00	-3,069.50	-81.8 %
7020 Pet Services	35.00	50.00	-15.00	-30.0 %	1,717.49	850.00	867.49	102.1 %
7030 General Grounds Misc	0.00	0.00	0.00		458.32	0.00	458.32	
7000 Total Grounds & Landscaping (non	6,564.45	5,769.00	795.45	13.8 %	45,417.51	48,852.00	-3,434.49	-7.0 %
8000 Pool & Cabana (non-osting)								
8001 Pool Contract	78.75	1,250.00	-1,171.25	-93.7 %	3,865.32	3,750.00	115.32	3.1 %
8002 Pool Supplies	-150.00	1,000.00	-1,150.00	-115.0 %	1,452.23	3,000.00	-1,547.77	-51.6 %
8003 Pool Phone	56.88	57.00	-0.12	-0.2 %	451.52	456.00	-4.48	-1.0 %
8004 General Pool Maintenance	0.00	0.00	0.00		555.00	0.00	555.00	
8010 Cabana Maintenance	35.00	0.00	35.00		551.89	1,000.00	-448.11	-44.8 %
8000 Total Pool & Cabana (non-osting)	20.63	2,307.00	-2,286.37	-99.1 %	6,875.96	8,206.00	-1,330.04	-16.2 %
8300 HOA Utilities (non-posting)								
8302 Electricity	994.46	1,350.00	-355.54	-26.3 %	6,763.76	7,600.00	-836.24	-11.0 %
8303 Water/Sewer	10,233.94	10,500.00	-266.06	-2.5 %	40,171.19	18,725.00	21,446.19	114.5 %
8304 Trash	1,769.33	1,360.00	409.33	30.1 %	13,016.64	10,880.00	2,136.64	19.6 %
8305 Storm Water	0.00	0.00	0.00		16,228.16	13,000.00	3,228.16	24.8 %
8300 Total HOA Utilities (non-posting)	12,997.73	13,210.00	-212.27	-1.6 %	76,179.75	50,205.00	25,974.75	51.7 %
TOTAL EXPENSE	34,833.04	32,584.00	2,249.04	6.9 %	287,263.85	250,204.00	37,059.85	14.8 %
NOI	-2,864.82	-958.36	-1,906.46	-198.9 %	-32,362.79	2,801.12	-35,163.91	-1,255.4 %
NON OPERATING INCOME								
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	
TOTAL NON OPERATING INCOME	0.00	0.00	0.00		33,000.00	0.00	33,000.00	
NET INCOME	-2,864.82	-958.36	-1,906.46	-198.9 %	637.21	2,801.12	-2,163.91	-77.3 %

	Actual 08/01/17 - 08/31/17	Budget 08/17 - 08/17	\$ Change	% Change	Actual YTD 01/01/17 - 08/31/17	Budget YTD 01/17 - 08/17	\$ Change	% Change
NET INCOME SUMMARY								
Income	31,968.22	31,625.64	342.58	1.1 %	254,901.06	253,005.12	1,895.94	0.7 %
Expense	-34,833.04	-32,584.00	-2,249.04	6.9 %	-287,263.85	-250,204.00	-37,059.85	14.8 %
Other Income & Expense	0.00	0.00	0.00		0.00	0.00	0.00	
Net Operating Income	-2,864.82	-958.36	-1,906.46	-198.9 %	-32,362.79	2,801.12	-35,163.91	-1,255.4 %
Non Operating Income	0.00	0.00	0.00		33,000.00	0.00	33,000.00	
NET INCOME	-2,864.82	-958.36	-1,906.46	-198.9 %	637.21	2,801.12	-2,163.91	-77.3 %