

New Columbia HOA (102)  
**Budget Comparison**

Period = Jul 2017

Book = Accrual ; Tree = ysi\_bf

	PTD Actual	PTD Budget	Variance	% Var	YTD Actual	YTD Budget	Variance	% Var	Annual
<b>4800-00-00 Non-Rental Income</b>									
4945-00-00 NSF & Late Charge Income	283.17	400.00	-116.83	-29.21	2,510.07	2,800.00	-289.93	-10.35	4,800.00
4947-00-00 Damages & Cleaning Fees	0.00	50.00	-50.00	-100.00	0.00	200.00	-200.00	-100.00	300.00
4960-10-00 Dues - Partnerships	21,255.88	21,256.00	-0.12	0.00	148,791.16	148,792.00	-0.84	0.00	255,072.00
4960-20-00 Dues - Homeowners	16,142.42	15,678.00	464.42	2.96	113,296.53	109,746.00	3,550.53	3.24	188,136.00
4960-30-00 Dues - Affordable Homeowners	1,372.21	1,110.00	262.21	23.62	8,848.94	7,770.00	1,078.94	13.89	13,320.00
4960-60-00 Dues - Trenton Terrace	2,484.95	2,485.00	-0.05	0.00	17,394.65	17,395.00	-0.35	0.00	29,820.00
4960-70-00 Dues HOA- Replacement Reserves	8,278.74	0.00	8,278.74	N/A	58,038.08	0.00	58,038.08	N/A	0.00
<b>4989-00-00 Total Non-Rental Income</b>	<b>49,817.37</b>	<b>40,979.00</b>	<b>8,838.37</b>	<b>21.57</b>	<b>348,879.43</b>	<b>286,703.00</b>	<b>62,176.43</b>	<b>21.69</b>	<b>491,448.00</b>
<b>4990-00-00 Interest Income</b>									
4990-20-00 Interest on General Fund Investments	0.00	3.00	-3.00	-100.00	0.00	21.00	-21.00	-100.00	36.00
4990-50-00 Interest Income - Repl Reserves	4.61	0.00	4.61	N/A	28.63	0.00	28.63	N/A	0.00
4990-60-00 Interest Income - Operating Reserves	0.03	0.00	0.03	N/A	0.03	0.00	0.03	N/A	0.00
<b>4990-99-00 Total Interest Income</b>	<b>4.64</b>	<b>3.00</b>	<b>1.64</b>	<b>54.67</b>	<b>28.66</b>	<b>21.00</b>	<b>7.66</b>	<b>36.48</b>	<b>36.00</b>
<b>4999-00-00 Total Income (Revenue)</b>	<b>49,822.01</b>	<b>40,982.00</b>	<b>8,840.01</b>	<b>21.57</b>	<b>348,908.09</b>	<b>286,724.00</b>	<b>62,184.09</b>	<b>21.69</b>	<b>491,484.00</b>
<b>5600-00-00 Outside Payroll</b>									
<b>5601-01-00 Outside Administrative Payroll Expenses</b>									
5601-10-00 Residence Manager Salary & Wages	560.00	581.00	21.00	3.61	4,497.30	3,983.00	-514.30	-12.91	6,888.00
5601-20-00 Assistant Manager Salary & Wages	1,146.39	1,499.00	352.61	23.52	7,955.56	10,277.00	2,321.44	22.59	17,772.00
5610-10-00 All Admin Payroll Taxes	332.67	457.00	124.33	27.21	2,408.91	3,139.00	730.09	23.26	5,424.00
5611-10-00 All Admin Employee Benefits	16.63	261.00	244.37	93.63	168.41	1,827.00	1,658.59	90.78	3,132.00
5612-10-00 All Admin Workers Compensation	0.33	9.00	8.67	96.33	18.68	63.00	44.32	70.35	108.00
<b>5619-99-00 Total Outside Administrative Payroll Expense:</b>	<b>2,056.02</b>	<b>2,807.00</b>	<b>750.98</b>	<b>26.75</b>	<b>15,048.86</b>	<b>19,289.00</b>	<b>4,240.14</b>	<b>21.98</b>	<b>33,324.00</b>
<b>5621-01-00 Outside Maintenance Payroll Expenses</b>									
5621-30-00 Groundskeeper Salary & Wages	2,520.00	2,598.00	78.00	3.00	25,188.58	17,982.00	-7,206.58	-40.08	30,972.00
5630-10-00 All Main Payroll Taxes	544.78	572.00	27.22	4.76	2,366.39	3,959.00	1,592.61	40.23	6,819.00
5631-10-00 All Maint Employee Benefits	519.82	521.00	1.18	0.23	541.82	3,647.00	3,105.18	85.14	6,252.00
5632-10-00 All Maint Workers Compensation	9.07	139.00	129.93	93.47	38.24	961.00	922.76	96.02	1,656.00
<b>5639-99-00 Total Outside Maintenance Payroll Expenses</b>	<b>3,593.67</b>	<b>3,830.00</b>	<b>236.33</b>	<b>6.17</b>	<b>28,135.03</b>	<b>26,549.00</b>	<b>-1,586.03</b>	<b>-5.97</b>	<b>45,699.00</b>
<b>5699-00-00 Total Outside Payroll</b>	<b>5,649.69</b>	<b>6,637.00</b>	<b>987.31</b>	<b>14.88</b>	<b>43,183.89</b>	<b>45,838.00</b>	<b>2,654.11</b>	<b>5.79</b>	<b>79,023.00</b>
<b>5999-00-00 Total Labor Expense</b>	<b>5,649.69</b>	<b>6,637.00</b>	<b>987.31</b>	<b>14.88</b>	<b>43,183.89</b>	<b>45,838.00</b>	<b>2,654.11</b>	<b>5.79</b>	<b>79,023.00</b>
<b>6030-00-00 Administrative Expense</b>									
6030-20-00 Auditing Fees -Expense	275.00	0.00	-275.00	N/A	2,275.00	2,000.00	-275.00	-13.75	2,000.00
6035-30-00 Advertising - Marketing	0.00	0.00	0.00	N/A	50.00	0.00	-50.00	N/A	0.00
6045-00-00 Bank Charges	20.00	0.00	-20.00	N/A	60.00	0.00	-60.00	N/A	0.00
6045-01-00 Bank Charges - Reserves	0.00	0.00	0.00	N/A	0.00	30.00	30.00	100.00	60.00
6055-09-00 Software	542.64	542.00	-0.64	-0.12	547.64	3,794.00	3,246.36	85.57	6,504.00
6062-00-00 Courtesy Patrol Contract	10,728.34	4,900.00	-5,828.34	-118.95	40,597.33	34,300.00	-6,297.33	-18.36	58,800.00
6087-00-00 Legal Expense	476.20	400.00	-76.20	-19.05	476.20	2,800.00	2,323.80	82.99	4,800.00
6093-00-00 Office Supplies	0.00	75.00	75.00	100.00	0.00	925.00	925.00	100.00	1,700.00
6095-00-00 Other Administrative Expense	0.00	100.00	100.00	100.00	955.08	700.00	-255.08	-36.44	1,200.00
6097-00-00 Other Professional Services	100.00	100.00	0.00	0.00	2,403.31	700.00	-1,703.31	-243.33	1,200.00

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	PTD Actual	PTD Budget	Variance	% Var	YTD Actual	YTD Budget	Variance	% Var	Annual	
6105-00-00 Outside Management Fees	1,856.00	1,856.00	0.00	0.00	12,992.00	12,992.00	0.00	0.00	22,272.00	
6120-03-00 Telephone and Communication Expense	65.00	0.00	-65.00	N/A	455.03	0.00	-455.03	N/A	0.00	
<b>6199-00-00 Total Administrative Expense</b>	<b>14,063.18</b>	<b>7,973.00</b>	<b>-6,090.18</b>	<b>-76.39</b>	<b>60,811.59</b>	<b>58,241.00</b>	<b>-2,570.59</b>	<b>-4.41</b>	<b>98,536.00</b>	
<b>6300-00-00 Utilities</b>										
6310-00-00 Water	1,000.00	0.00	-1,000.00	N/A	6,345.09	6,090.00	-255.09	-4.19	56,225.00	
6312-00-00 Electricity	1,558.70	1,350.00	-208.70	-15.46	12,412.75	10,400.00	-2,012.75	-19.35	17,925.00	
<b>6399-00-00 Total Utilities</b>	<b>2,558.70</b>	<b>1,350.00</b>	<b>-1,208.70</b>	<b>-89.53</b>	<b>18,757.84</b>	<b>16,490.00</b>	<b>-2,267.84</b>	<b>-13.75</b>	<b>74,150.00</b>	
6420-08-00 Maint Mtrls - Furniture	0.00	35.00	35.00	100.00	0.00	140.00	140.00	100.00	210.00	
<b>6420-99-00 Total Maint Mtrls</b>	<b>0.00</b>	<b>35.00</b>	<b>35.00</b>	<b>100.00</b>	<b>0.00</b>	<b>140.00</b>	<b>140.00</b>	<b>100.00</b>	<b>210.00</b>	
<b>6430-00-00 Maintenance Contracts &amp; Services</b>										
6430-25-00 Maint Contracts - Electrical	0.00	0.00	0.00	N/A	813.06	0.00	-813.06	N/A	0.00	
6430-29-00 Maint Contracts - Exterminating	353.40	0.00	-353.40	N/A	1,782.55	0.00	-1,782.55	N/A	0.00	
6430-50-00 Maint Contracts - Heat & Air	0.00	0.00	0.00	N/A	342.00	0.00	-342.00	N/A	0.00	
6430-55-00 Maint Contracts - Landscaping	12,554.50	12,638.00	83.50	0.66	110,406.54	88,470.00	-21,936.54	-24.80	151,662.00	
6430-58-00 Maint Contracts - Misc.	0.00	740.00	740.00	100.00	0.00	65,675.00	65,675.00	100.00	71,965.00	
<b>6430-99-00 Total Maintenance Contracts &amp; Services</b>	<b>12,907.90</b>	<b>13,378.00</b>	<b>470.10</b>	<b>3.51</b>	<b>113,344.15</b>	<b>154,145.00</b>	<b>40,800.85</b>	<b>26.47</b>	<b>223,627.00</b>	
<b>6469-00-00 Total Ordinary Maintenance</b>	<b>12,907.90</b>	<b>13,413.00</b>	<b>505.10</b>	<b>3.77</b>	<b>113,344.15</b>	<b>154,285.00</b>	<b>40,940.85</b>	<b>26.54</b>	<b>223,837.00</b>	
<b>6499-00-00 Total Ordinary Maintenance and Turnover</b>	<b>12,907.90</b>	<b>13,413.00</b>	<b>505.10</b>	<b>3.77</b>	<b>113,344.15</b>	<b>154,285.00</b>	<b>40,940.85</b>	<b>26.54</b>	<b>223,837.00</b>	
<b>6600-00-00 General Expenses</b>										
6610-10-00 Insurance - General Liability & Property	323.83	552.00	228.17	41.34	2,266.82	3,864.00	1,597.18	41.33	6,624.00	
6610-50-00 Insurance - Other	217.67	0.00	-217.67	N/A	1,523.68	0.00	-1,523.68	N/A	0.00	
6620-00-00 Bad Debt Expense	0.00	0.00	0.00	N/A	1,958.05	0.00	-1,958.05	N/A	0.00	
6624-00-00 Misc. Taxes, Licenses, Permits	0.00	0.00	0.00	N/A	50.00	0.00	-50.00	N/A	0.00	
<b>6659-00-00 Total General Expenses</b>	<b>541.50</b>	<b>552.00</b>	<b>10.50</b>	<b>1.90</b>	<b>5,798.55</b>	<b>3,864.00</b>	<b>-1,934.55</b>	<b>-50.07</b>	<b>6,624.00</b>	
<b>6900-00-00 Non-Operating Expenses For Property</b>										
6910-04-00 Exterior Building Improvements	0.00	0.00	0.00	N/A	0.00	20,150.00	20,150.00	100.00	20,150.00	
6910-06-00 System Building Improvements	0.00	2,500.00	2,500.00	100.00	0.00	10,500.00	10,500.00	100.00	10,500.00	
6910-12-00 Pavement & Walkways	0.00	1,895.00	1,895.00	100.00	0.00	3,790.00	3,790.00	100.00	3,790.00	
<b>6959-00-00 Total Non-Operating Expenses for Property</b>	<b>0.00</b>	<b>4,395.00</b>	<b>4,395.00</b>	<b>100.00</b>	<b>0.00</b>	<b>34,440.00</b>	<b>34,440.00</b>	<b>100.00</b>	<b>34,440.00</b>	
<b>7999-99-99 Total Expenses</b>	<b>35,720.97</b>	<b>34,320.00</b>	<b>-1,400.97</b>	<b>-4.08</b>	<b>241,896.02</b>	<b>313,158.00</b>	<b>71,261.98</b>	<b>22.76</b>	<b>516,610.00</b>	
<b>8999-00-00 Net Income Before Allocations</b>	<b>14,101.04</b>	<b>6,662.00</b>	<b>7,439.04</b>	<b>111.66</b>	<b>107,012.07</b>	<b>-26,434.00</b>	<b>133,446.07</b>	<b>504.83</b>	<b>-25,126.00</b>	
9899-00-00 Net Income After Allocations	14,101.04	6,662.00	7,439.04	111.66	107,012.07	-26,434.00	133,446.07	504.83	-25,126.00	
ADJUSTMENTS										
<b>1000-00-00 Assets</b>										
<b>1050-00-00 Current Assets</b>										
<b>1100-00-00 Cash</b>										
1150-00-00 Cash-Property Operating-Outside Mgmt	-3,566.80	0.00	-3,566.80	N/A	-52,656.45	0.00	-52,656.45	N/A	0.00	
<b>1199-00-00 Total Cash</b>	<b>-3,566.80</b>	<b>0.00</b>	<b>-3,566.80</b>	<b>N/A</b>	<b>-52,656.45</b>	<b>0.00</b>	<b>-52,656.45</b>	<b>N/A</b>	<b>0.00</b>	
<b>1222-00-00 A/R Tenants</b>	<b>-916.32</b>	<b>0.00</b>	<b>-916.32</b>	<b>N/A</b>	<b>3,700.66</b>	<b>0.00</b>	<b>3,700.66</b>	<b>N/A</b>	<b>0.00</b>	
1411-00-00 Prepaid Insurance	541.50	0.00	541.50	N/A	-2,649.50	0.00	-2,649.50	N/A	0.00	

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1419-00-00 Prepaid Expenses	542.64	0.00	542.64	N/A	-5,969.04	0.00	-5,969.04	N/A	0.00
<b>1459-00-00 Total Prepaid Expenses</b>	<b>1,084.14</b>	<b>0.00</b>	<b>1,084.14</b>	<b>N/A</b>	<b>-8,618.54</b>	<b>0.00</b>	<b>-8,618.54</b>	<b>N/A</b>	<b>0.00</b>
<b>1550-00-00 Funded Reserves &amp; Other Trust Accounts</b>									
1561-00-00 Replacement Reserve	-4.61	-8,285.00	8,280.39	99.94	-49,738.63	-57,995.00	8,256.37	14.24	-99,420.00
1565-00-00 General Operating Reserves-held by property	-8,285.03	0.00	-8,285.03	N/A	-8,285.03	0.00	-8,285.03	N/A	0.00
<b>1579-00-00 Total Funded Reserves &amp; Other Trust Account</b>	<b>-8,289.64</b>	<b>-8,285.00</b>	<b>-4.64</b>	<b>-0.06</b>	<b>-58,023.66</b>	<b>-57,995.00</b>	<b>-28.66</b>	<b>-0.05</b>	<b>-99,420.00</b>
<b>1599-00-00 Total Current Assets</b>	<b>-11,688.62</b>	<b>-8,285.00</b>	<b>-3,403.62</b>	<b>-41.08</b>	<b>-115,597.99</b>	<b>-57,995.00</b>	<b>-57,602.99</b>	<b>-99.32</b>	<b>-99,420.00</b>
<b>1999-00-00 Total Assets</b>	<b>-11,688.62</b>	<b>-8,285.00</b>	<b>-3,403.62</b>	<b>-41.08</b>	<b>-115,597.99</b>	<b>-57,995.00</b>	<b>-57,602.99</b>	<b>-99.32</b>	<b>-99,420.00</b>
2111-11-00 Accounts Payable - 3rd Party	2,023.15	0.00	2,023.15	N/A	-4,575.94	0.00	-4,575.94	N/A	0.00
2120-00-00 Accrued Expenses	-5,660.23	0.00	-5,660.23	N/A	1,918.64	0.00	1,918.64	N/A	0.00
<b>2179-00-00 Total Accounts Payable</b>	<b>-3,637.08</b>	<b>0.00</b>	<b>-3,637.08</b>	<b>N/A</b>	<b>-2,657.30</b>	<b>0.00</b>	<b>-2,657.30</b>	<b>N/A</b>	<b>0.00</b>
<b>2499-00-00 Total Current Liabilities</b>	<b>-3,637.08</b>	<b>0.00</b>	<b>-3,637.08</b>	<b>N/A</b>	<b>-2,657.30</b>	<b>0.00</b>	<b>-2,657.30</b>	<b>N/A</b>	<b>0.00</b>
<b>2850-00-00 Deferred Credits</b>									
2850-32-00 Prepaid Rent Revenue	1,224.66	0.00	1,224.66	N/A	4,803.22	0.00	4,803.22	N/A	0.00
<b>2850-99-00 Total Deferred Credits</b>	<b>1,224.66</b>	<b>0.00</b>	<b>1,224.66</b>	<b>N/A</b>	<b>4,803.22</b>	<b>0.00</b>	<b>4,803.22</b>	<b>N/A</b>	<b>0.00</b>
<b>2899-00-00 Total Non-Current Liabilities</b>	<b>1,224.66</b>	<b>0.00</b>	<b>1,224.66</b>	<b>N/A</b>	<b>4,803.22</b>	<b>0.00</b>	<b>4,803.22</b>	<b>N/A</b>	<b>0.00</b>
<b>2999-00-00 Total Liabilities</b>	<b>-2,412.42</b>	<b>0.00</b>	<b>-2,412.42</b>	<b>N/A</b>	<b>2,145.92</b>	<b>0.00</b>	<b>2,145.92</b>	<b>N/A</b>	<b>0.00</b>
<b>3000-00-00 Equity</b>									
3100-00-00 Reserve Contributions	0.00	0.00	0.00	N/A	-86,960.00	0.00	-86,960.00	N/A	0.00
3330-00-00 Retained Earnings: Current Year	14,101.04	0.00	14,101.04	N/A	200,412.07	0.00	200,412.07	N/A	0.00
<b>3998-00-00 Total Equity</b>	<b>14,101.04</b>	<b>0.00</b>	<b>14,101.04</b>	<b>N/A</b>	<b>113,452.07</b>	<b>0.00</b>	<b>113,452.07</b>	<b>N/A</b>	<b>0.00</b>
<b>3999-00-00 Total Liabilities &amp; Equity</b>	<b>11,688.62</b>	<b>0.00</b>	<b>11,688.62</b>	<b>N/A</b>	<b>115,597.99</b>	<b>0.00</b>	<b>115,597.99</b>	<b>N/A</b>	<b>0.00</b>
TOTAL ADJUSTMENTS	0.00	-8,285.00	8,285.00	100.00	0.00	-57,995.00	57,995.00	100.00	-99,420.00
CASH FLOW	14,101.04	-1,623.00	15,724.04	968.83	107,012.07	-84,429.00	191,441.07	226.75	-124,546.00