

Sample Balance Sheet

Cash Basis

1A

acct_id	desc	act_ytd
	ASSETS	
1100	CASH IN BANK - CHECKING	6,358.73
1200	CASH - SAVINGS/CD ACCTS	98,217.03
	TOTAL ASSETS	<u>104,575.76</u> =====
	LIABILITIES	
	TOTAL LIABILITIES	<u>0.00</u>
	OWNER EQUITY	
3000	CAPITAL	116,801.22
3300	RETAINED EARNINGS	-12,225.46
	TOTAL EQUITY	<u>104,575.76</u>
	TOTAL LIAB. AND EQUITY	<u>104,575.76</u> =====

Sample Income Statement

Cash Basis

1B

acct_id	desc	act_mn	bdgt_mn	act_ytd	ann_bdgt
	INCOME				
4110	HOA DUES INCOME	7,430.00	7,920.00	74,155.13	95,040.00
4120	INTEREST INCOME (BANK)	153.75	0.00	2,114.62	0.00
4130	LATE FEE INCOME	0.00	0.00	700.00	0.00
4150	OTHER INCOME	25.00	0.00	825.00	0.00
4180	TRANSFER FEE INCOME	0.00	0.00	2,000.00	0.00
	TOTAL INCOME	7,608.75	7,920.00	79,794.75	95,040.00
	EXPENSES				
5115	ACCOUNTING SERVICES	0.00	0.00	1,750.00	0.00
5126	BANK FEES	0.00	0.00	102.78	0.00
5140	CHIMNEY & DRYER VENT MTNCE	0.00	0.00	1,756.91	0.00
5170	ELECTRICITY	302.36	125.00	2,222.70	1,500.00
5185	FUNCTIONS & FACILITIES	48.70	0.00	78.70	0.00
5200	GARBAGE	410.91	408.33	4,074.64	4,900.00
5225	GUTTER CLEANING	1,035.50	0.00	1,035.50	0.00
5240	INSURANCE	1,478.00	684.67	8,026.00	8,216.00
5250	LANDSCAPING	915.60	916.63	12,152.70	11,000.00
5270	LEGAL FEES	27.50	41.63	4,672.59	500.00
5275	LIEN RECORDING FEE	0.00	0.00	88.00	0.00
5278	LICENSE FEES	0.00	0.00	10.00	0.00
5290	MAINTENANCE	250.53	1,250.00	26,167.31	15,000.00
5300	MANAGEMENT	995.00	500.00	9,950.00	6,000.00
5310	MISCELLANEOUS	0.00	0.00	106.52	0.00
5315	NEWSLETTERS	0.00	0.00	11.45	0.00
5340	PEST CONTROL	0.00	125.00	1,667.36	1,500.00
5360	POSTAGE	1.51	0.00	33.54	0.00
5388	RESERVE STUDY	0.00	0.00	1,570.00	0.00
5412	SPECIAL MAILOUTS	2.75	0.00	96.77	0.00
5420	SUPPLIES	0.00	62.50	96.39	750.00
5425	TAXES	0.00	8.27	0.00	99.90
5500	WATER/SEWER	2,065.52	1,341.73	16,215.96	16,100.10
5510	WELCOME PACKETS	27.02	0.00	134.39	0.00
	TOTAL EXPENSES	7,560.90	5,463.76	92,020.21	65,566.00
	NET PROFIT (LOSS)	47.85	2,456.24	-12,225.46	29,474.00

Sample Income Statement Accrual

Comparative Balance Sheet
Example C.O.A
As of 12/31/2008

JGGL350
CA
APP

PAGE 1
SYSTEM DATE: 01/20/2009
SELECT DATE: 01/20/2009
09:10:39
PROJECT SQ FT 0
PROJECT UNITS 42

Cur. Period: 12/08
Sel. Period: 12/08

ACCOUNT	CURRENT MONTH	LAST MONTH	NET CHANGE	LAST YEAR	
1000	ASSETS				
1010	CASH				
1030	Cash - Operating Account	14,051.34	8,766.60	5,284.74	5,220.32
1034	Petty Cash	100.00	100.00	0.00	100.00
1049	TOTAL OPERATING CASH	14,151.34	8,866.60	5,284.74	5,320.32
1050	OTHER CASH				
1060	Cash-Replacement Res-EJones	174,201.01	170,141.52	4,059.49	153,231.59
1070	Cash-Insur	8,528.29	7,602.48	925.81	6,338.14
1080	Reserves in Transit	10,143.04	10,143.04	0.00	4,051.58
1089	TOTAL OTHER CASH	192,872.34	187,887.04	4,985.30	163,621.31
1099	TOTAL CASH	207,023.68	196,753.64	10,270.04	168,941.63
1100	ACCOUNTS RECEIVABLE				
1104	Monthly Assessments	934.00	373.00	561.00	642.00
1150	Other Owner Receivables	6,820.29	9,513.55	2,693.26-	450.00
1199	TOTAL RECEIVABLES	7,754.29	9,886.55	2,132.26-	1,092.00
1315	Prepaid Insurance	5,728.35	6,546.68	818.33-	4,749.98
1499	TOTAL CURRENT ASSETS	220,506.32	213,186.87	7,319.45	174,783.61
2000	LIABILITIES				
2011	Accounts Payable	26,501.37	14,967.03	11,534.34	0.00
2505	Prepaid Monthly Assessm	882.87	271.57	611.30	481.57
2509	Prepaid Special Assessm	0.00	0.00	0.00	0.00
2510	Prepaid Miscellaneous	0.00	0.00	0.00	25.00
2515	Security Deposits Held	534.00	534.00	0.00	534.00
2999	TOTAL LIABILITIES	27,918.24	15,772.60	12,145.64	1,040.57
3000	EQUITY				
3910	Accumulated Earnings	173,743.04	173,743.04	0.00	162,716.49
3920	Current Year Earn/Loss	18,845.04	23,671.23	4,826.19-	11,026.55
3998	TOTAL CAPITAL	192,588.08	197,414.27	4,826.19-	173,743.04
3999	TOTAL LIABILITY & CAPITAL	220,506.32	213,186.87	7,319.45	174,783.61

Sample Income Statement

Accrual

Three Month Profit & Loss

Example C.O.A

As of 12/31/2008

PAGE: 1

SYSTEM DATE: 01/20/2009

SELECT DATE: 01/20/2009

09:10:47

PROJECT SQ FT 0

PROJECT UNITS 42

QCGL420
CA
APPCur. Period: 12/08
Sel. Period: 12/08

ACCOUNT	DESCRIPTION	OCT	NOV	DEC	YTD ACTUAL	YTD BUDGET	% BUD
4000	INCOME						
4140	Monthly Assessment	11,638.00	11,638.00	11,638.00	139,656.00	139,610.00	100.033
4199	TOTAL ASSESSMENT INCOME	11,638.00	11,638.00	11,638.00	139,656.00	139,610.00	100.033
4500	FEE INCOME						
4580	Move In Fees	0.00	0.00	0.00	150.00	0.00	0.000
4599	TOTAL FEE INCOME	0.00	0.00	0.00	150.00	0.00	0.000
4600	OTHER INCOME						
4605	Late Charges	75.00	75.00	75.00	775.00	0.00	0.000
4620	Returned Check/NSF Fees	0.00	6.00	0.00	6.00	0.00	0.000
4630	Laundry	143.68	146.48	204.14	1,794.03	2,000.00	89.702
4655	Insurance Proceeds	0.00	0.00	0.00	13,718.50	0.00	0.000
4698	Other Income/Miscellaneous	0.00	5,000.00	184.49	8,923.04	0.00	0.000
4705	Interest Income	402.53	640.10	753.43	5,312.42	1,000.00	531.242
4799	TOTAL OTHER INCOME	621.21	4,587.38	1,217.06	30,528.99	3,000.00	1017.633
4999	TOTAL INCOME	12,259.21	16,225.38	12,855.06	170,334.99	142,610.00	119.441
5000	EXPENSES						
5002	OPERATING EXPENSES						
5003	PAYROLL EXPENSES						
5069	ADMINISTRATIVE/OFFICE						
5073	Management Fees	1,125.00	1,125.00	1,125.00	13,500.00	13,500.00	100.000
5076	Postage	9.24	28.14	54.04	337.92	600.00	56.320
5077	Office Supplies	1.08	89.30	43.42	433.94	400.00	108.485
5087	Printing/Photocopying	11.10	31.65	162.90	531.45	500.00	106.290
5090	Licenses & Fees	0.00	0.00	0.00	10.00	10.00	100.000
5099-001	TOTAL ADMINISTRATIVE EXP	1,146.42	1,274.09	1,385.36	14,813.31	15,010.00	98.690
5100	UTILITIES						
5110	Electricity	225.81	214.33	557.30	2,738.84	3,400.00	80.554
5144	Water/Sewer/Storm Drainage	0.00	4,129.05	0.00	24,735.66	27,000.00	91.614
5170	Garbage & Trash Removal	635.86	635.86	635.86	7,601.44	7,416.00	102.501
5199	TOTAL UTILITIES	861.67	4,979.24	1,193.16	35,075.94	37,816.00	92.754
5300	REPAIRS/MAINTENANCE/GENERAL						
5310	Janitorial Service/Supplies	285.00	237.81	456.00	2,916.81	3,522.00	82.817
5330	Electrical Repair/Supplies	0.00	0.00	127.30	438.66	1,000.00	43.866
5360	Plumbing Repair/Supplies	0.00	0.00	798.97	9,164.17	0.00	0.000
5390	Pest Control	1,024.61	365.16	352.08	2,612.45	1,500.00	174.163
5420	Building Exterior Clean/Rep	4,713.12	0.00	0.00	0.00	0.00	0.000
5430	Parking Area Repair/Maint	0.00	0.00	0.00	0.00	560.00	0.000

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Three Month Profit & Loss
Example C.O.A
As of 01/16/2009

PAGE 2
SYSTEM DATE: 01/20/2009
SELECT DATE: 01/20/2009
09:10:48
PROJECT SQ FT 0
PROJECT UNITS 42

Cur. Period: 12/08
Sel. Period: 12/08

ACCOUNT	DESCRIPTION	OCT	NOV	DEC	YTD ACTUAL	YTD BUDGET	% BUD
5440	Roof Repair/Maint	0.00	0.00	0.00	1,013.70	1,000.00	101.370
5450	Window & Glass/Wash/Rpr/Mai	0.00	0.00	0.00	0.00	1,375.00	0.000
5500	General Maintenance	0.00	534.10	1,169.98	10,500.57	8,410.00	124.858
5510	Life Safety System	0.00	0.00	0.00	0.00	350.00	0.000
5610	Landscaping Contract	1,033.32	1,033.32	1,033.32	13,195.42	14,233.00	92.710
5660	Other Landscaping	279.04	637.66	0.00	1,404.54	5,000.00	28.091
5999	TOTAL REPAIR/MAINT/GENERAL	2,091.15-	2,808.05	3,937.65	41,246.32	36,950.00	111.627
6300	PROFESSIONAL FEES						
6310	Legal	0.00	318.00	225.00	1,848.50	800.00	231.063
6330	Audit	0.00	0.00	0.00	2,146.00	1,200.00	178.833
6398	Other Professional	0.00	0.00	0.00	200.00	0.00	0.000
6399	TOTAL PROFESSIONAL FEES	0.00	318.00	225.00	4,194.50	2,000.00	209.725
7000	TAXES, FEES, & INSURANCE						
7136	Federal Income Taxes	0.00	0.00	0.00	3,200.00	0.00	0.000
7142	Insurance - Property	818.33	818.33	818.33	8,841.63	11,103.00	79.633
8020	Insurance Claims Expense	0.00	0.00	10,121.75	10,121.75	0.00	0.000
8025	Insurance Claims Reimb	0.00	0.00	0.00	12,243.89	0.00	0.000
8199	TOTAL TAXES, FEES, & INS.	818.33	818.33	10,940.08	34,407.27	11,103.00	309.892
8998	TOTAL OPERATING EXPENSES	735.27	10,197.71	17,681.25	129,737.34	102,879.00	126.107
8999	NET OPERATING INCOME	11,523.94	6,027.67	4,826.19-	40,597.65	39,731.00	102.181
9000	CAPITAL & REPLACEMENT EXP						
9178	Gutters	4,077.69	0.00	0.00	4,077.69	0.00	0.000
9182	New Construction	0.00	0.00	0.00	17,039.49	0.00	0.000
9185	LP Siding	635.43	0.00	0.00	635.43	0.00	0.000
9299	TOTAL CAPITAL & REPL EXP	4,713.12	0.00	0.00	21,752.61	0.00	0.000
9999	NET INCOME (LOSS)	6,810.82	6,027.67	4,826.19-	18,845.04	39,731.00	47.432

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Profit & Loss Variance
Example C.O.A
As of 01/16/2009

PAGE 1
SYSTEM DATE: 01/20/2009
SELECT DATE: 01/20/2009
09:11:07
PROJECT SQ FT 0
PROJECT UNITS 42

Cur. Period: 12/08
Sel. Period: 12/08

ACCOUNT	DESCRIPTION	CURRENT MONTH			YEAR TO DATE			ANNUAL BUDGET
		ACTUAL	BUDGET	DIFFERENCE	ACTUAL	BUDGET	DIFFERENCE	
1000	INCOME							
1140	Monthly Assessment	11,638.00	11,634	4	139,656.00	139,610	46	139,610
1199	TOTAL ASSESSMENT INCOME	11,638.00	11,634	4	139,656.00	139,610	46	139,610
1500	FEE INCOME							
1580	Move In Fees	0.00	0	0	150.00	0	150	0
1599	TOTAL FEE INCOME	0.00	0	0	150.00	0	150	0
1600	OTHER INCOME							
1605	Late Charges	75.00	0	75	775.00	0	775	0
1620	Returned Check/NSF Fees	0.00	0	0	6.00	0	6	0
1630	Laundry	204.14	167	38	1,794.03	2,000	206-	2,000
1655	Insurance Proceeds	0.00	0	0	13,718.50	0	13,719	0
1698	Other Income/Miscellaneous	184.49	0	184	8,923.04	0	8,923	0
1705	Interest Income	753.43	83	670	5,312.42	1,000	4,312	1,000
1799	TOTAL OTHER INCOME	1,217.06	250	967	30,528.99	3,000	27,529	3,000
1999	TOTAL INCOME	12,855.06	11,884	971	170,334.99	142,610	27,725	142,610
5000	EXPENSES							
5002	OPERATING EXPENSES							
5003	PAYROLL EXPENSES							
5069	ADMINISTRATIVE/OFFIC							
5073	Management Fees	1,125.00	1,125	0	13,500.00	13,500	0	13,500
5076	Postage	54.04	50	4-	337.92	600	262	600
5077	Office Supplies	43.42	33	10-	433.94	400	34-	400
5087	Printing/Photocopying	162.90	42	121-	531.45	500	31-	500
5090	Licenses & Fees	0.00	1	1	10.00	10	0	10
5099-001	TOTAL ADMINISTRATIVE EXP	1,385.36	1,251	134-	14,813.31	15,010	197	15,010
5100	UTILITIES							
5110	Electricity	557.30	283	274-	2,738.84	3,400	661	3,400
5144	Water/Sewer/Storm Drainage	0.00	2,250	2,250	24,735.66	27,000	2,264	27,000
5170	Garbage & Trash Removal	635.86	618	18-	7,601.44	7,416	185-	7,416
5199	TOTAL UTILITIES	1,193.16	3,151	1,958	35,075.94	37,816	2,740	37,816
5300	REPAIRS/MAINTENANCE/GENERAL							
5310	Janitorial Service/Supplies	456.00	294	163-	2,916.81	3,522	605	3,522
5330	Electrical Repair/Supplies	127.30	83	44-	438.66	1,000	561	1,000
5360	Plumbing Repair/Supplies	798.97	0	799-	9,164.17	0	9,164-	0
5390	Pest Control	352.08	125	227-	2,612.45	1,500	1,112-	1,500

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Profit & Loss Variance
Example C.O.A
As of 01/16/2009

PAGE 2
SYSTEM DATE: 01/20/2009
SELECT DATE: 01/20/2009
09:11:08
PROJECT SQ FT 0
PROJECT UNITS 42

Cur. Period: 12/08
Sel. Period: 12/08

ACCOUNT	DESCRIPTION	CURRENT MONTH			YEAR TO DATE			ANNUAL BUDGET
		ACTUAL	BUDGET	DIFFERENCE	ACTUAL	BUDGET	DIFFERENCE	
5430	Parking Area Repair/Maint	0.00	47	47	0.00	560	560	560
5440	Roof Repair/Maint	0.00	83	83	1,013.70	1,000	14-	1,000
5450	Window & Glass/Wash/Rpr/Mai	0.00	115	115	0.00	1,375	1,375	1,375
5500	General Maintenance	1,169.98	701	469-	10,500.57	8,410	2,091-	8,410
5510	Life Safety System	0.00	29	29	0.00	350	350	350
5610	Landscaping Contract	1,033.32	1,186	153	13,195.42	14,233	1,038	14,233
5660	Other Landscaping	0.00	417	417	1,404.54	5,000	3,595	5,000
5999	TOTAL REPAIR/MAINT/GENERAL	3,937.65	3,079	858-	41,246.32	36,950	4,296-	36,950
5300	PROFESSIONAL FEES							
5310	Legal	225.00	67	158-	1,848.50	800	1,049-	800
5330	Audit	0.00	100	100	2,146.00	1,200	946-	1,200
5398	Other Professional	0.00	0	0	200.00	0	200-	0
5399	TOTAL PROFESSIONAL FEES	225.00	167	58-	4,194.50	2,000	2,195-	2,000
7000	TAXES, FEES, & INSURANCE							
7136	Federal Income Taxes	0.00	0	0	3,200.00	0	3,200-	0
7142	Insurance - Property	818.33	925	107	8,841.63	11,103	2,261	11,103
3020	Insurance Claims Expense	10,121.75	0	10,122-	10,121.75	0	10,122-	0
3025	Insurance Claims Reimb	0.00	0	0	12,243.89	0	12,244-	0
3199	TOTAL TAXES, FEES, & INS.	10,940.08	925	10,015-	34,407.27	11,103	23,304-	11,103
3998	TOTAL OPERATING EXPENSES	17,681.25	8,573	9,108-	129,737.34	102,879	26,858-	102,879
3999	NET OPERATING INCOME	4,826.19-	3,311	8,137-	40,597.65	39,731	867	39,731
9000	CAPITAL & REPLACEMENT EXP							
9178	Gutters	0.00	0	0	4,077.69	0	4,078-	0
9182	New Construction	0.00	0	0	17,039.49	0	17,039-	0
9185	LP Siding	0.00	0	0	635.43	0	635-	0
9299	TOTAL CAPITAL & REPL EXP	0.00	0	0	21,752.61	0	21,753-	0
9999	NET INCOME (LOSS)	4,826.19-	3,311	8,137-	18,845.04	39,731	20,886-	39,731

Sample Balance Sheet
Reserve Accounting

Example HOA
Balance Sheet Fund
As of 12/31/2008

	Operating	Reserve	Total
Assets			
Cash - Operating			
Cash - Checking	\$1,716.21		\$1,716.21
Total Cash - Operating	1,716.21		1,716.21
Cash - Reserves			
Reserve Fund		6,597.07	6,597.07
Total Cash - Reserves		6,597.07	6,597.07
Assessments Receivable	170.27		170.27
	170.27		170.27
Total Assets	\$1,886.48	\$6,597.07	\$8,483.55
Liabilities & Equity			
Liabilities			
Accounts Payable	\$3,175.18		\$3,175.18
Prepaid Assessments	6,319.10		6,319.10
Total Liabilities	9,494.28		9,494.28
Retained Earnings			
Accumulated Earnings	(12,314.04)		(12,314.04)
Net Income (Loss)	4,706.24	6,597.07	11,303.31
Total Retained Earnings	(7,607.80)	6,597.07	(1,010.73)
Total Liabilities & Equity	\$1,886.48	\$6,597.07	\$8,483.55

Sample Income Statement Reserve Accounting

3B

Example HOA

Income Statement YTD

Period 12/01/2008 00:00 AND 12/31/2009 23:59

Operating

Month to Date % Year to Date %

Income

Assessment Revenue

4100-0000	Member Assessments	208.35	14.77%	38,120.25	44.25%
4101-0000	Reserve Funding	(957.56)	-67.87%	(6,586.49)	-7.65%
Total Assessment Revenue		(749.21)	-53.11%	31,533.76	36.61%

Income

4140-0000	Initial Contribution	2,000.00	141.76%	48,400.00	56.19%
4500-0000	Late Charges	10.00	0.71%	10.00	0.01%
4900-0000	Other Income	150.00	10.63%	150.00	0.17%
4920-0000	Developer Contribution	0.00	0.00%	6,045.41	7.02%
Total Income		2,160.00	153.11%	54,605.41	63.39%
Total Income		1,410.79	100.00%	86,139.17	100.00%

Expense

Administrative

5120-0000	Accounting	0.00	0.00%	1,800.00	2.21%
5200-0000	Management Fees	2,363.49	39.61%	28,361.88	34.83%
5250-0000	Insurance	462.00	7.74%	1,699.13	2.09%
5300-0000	Office Expense	315.92	5.29%	3,367.90	4.14%
5350-0000	On Line Services	353.95	5.93%	947.40	1.16%
5425-0000	Property Taxes	0.00	0.00%	193.54	0.24%
5450-0000	Property Improvement Review	0.00	0.00%	2,505.00	3.08%
5500-0000	Licenses and Permits	0.00	0.00%	10.00	0.01%
Total Administrative		3,495.36	58.57%	38,884.85	47.75%

Maintenance

7000-0000	Landscape Maintenance	2,413.18	40.44%	30,761.34	37.78%
7005-0000	Crane Fly/Aeration/Moss	0.00	0.00%	808.39	0.99%
7010-0000	Bark Refresh	0.00	0.00%	3,433.73	4.22%
7020-0000	Misc Landscaping Maint	0.00	0.00%	3,803.33	4.67%
7050-0000	General Maint. & Repair	0.00	0.00%	1,618.40	1.99%
Total Maintenance		2,413.18	40.44%	40,425.19	49.64%

Other Expense

5970-0000	Delinq Admi Fee	0.00	0.00%	30.00	0.04%
5975-0000	Delinq Adm Fee HO Billed	0.00	0.00%	(10.00)	-0.01%
Total Other Expense		0.00	0.00%	20.00	0.02%

Utilities

6000-0000	Electricity	0.00	0.00%	538.59	0.66%
6300-0000	Water	59.10	0.99%	1,564.30	1.92%
Total Utilities		59.10	0.99%	2,102.89	2.58%

Example HOA
Income Statement YTD
Period 12/01/2008 00:00 AND 12/31/2008 23:59

Operating

	<u>Month to Date</u>	%	<u>Year to Date</u>	%
Total Expense	5,967.64	100.00%	81,432.93	100.00%
Net Income	(4,556.85)		4,706.24	

Example HOA
 Income Statement YTD
 Period 12/01/2008 00:00 AND 12/31/2008 23:59

Reserve

Income

Reserves

		<u>Month to Date</u>	%	<u>Year to Date</u>	%
8180-0000	Reserve Funding Inc	957.56	100.00%	6,586.49	99.88%
8188-0000	Interest Income-Maint Rsv	0.00	0.00%	7.84	0.12%
Total Reserves		957.56	100.00%	6,594.33	100.00%
Total Income		957.56	100.00%	6,594.33	100.00%

Expense

Reserves

8193-1000	Deposit to Reserves	0.00	0.00%	0.00	0.00%
Total Reserves		0.00	0.00%	0.00	0.00%
Total Expense		0.00	0.00%	0.00	0.00%
Net Income		957.56		6,594.33	

Income Statement Budget Comparison

3E

Example HOA

Comparative Income Statement

Period 12/01/2008 00:00 AND 12/31/2008 23:59

	Current Month Operating			Year to Date Operating			Annual
	Actual	Budget	\$ Var	Actual	Budget	\$ Var	
Income							
Assessment Revenue							
4100-0000 Member Assessments	208	208	0	38,120	42,251	-4,131	42,251
4101-0000 Reserve Funding	-958	-958	0	-6,586	-6,561	-26	-6,561
TOTAL Assessment Revenue	-749	-750	0	31,534	35,690	-4,157	35,690
Income							
4140-0000 Initial Contribution	2,000	4,000	-2,000	48,400	56,000	-7,600	56,000
4500-0000 Late Charges	10	0	10	-10	0	10	0
4900-0000 Other Income	150	0	150	150	0	150	0
4920-0000 Developer Contribution	0	0	0	6,045	0	6,045	0
TOTAL Income	2,160	4,000	-1,840	54,605	56,000	-1,395	56,000
TOTAL Income	1,411	3,250	-1,840	86,139	91,690	-5,551	91,690
Expense							
Administrative							
5120-0000 Accounting	0	0	0	1,800	1,800	0	1,800
5190-0000 Reserve Study	0	0	0	0	3,000	3,000	3,000
5200-0000 Management Fees	2,363	2,363	0	28,362	28,362	0	28,362
5250-0000 Insurance	462	232	-230	1,699	2,782	1,083	2,782
5300-0000 Office Expense	316	410	94	3,368	3,095	-273	3,095
5350-0000 On Line Services	354	53	-301	947	640	-307	640
5425-0000 Property Taxes	0	0	0	194	0	-194	0
5450-0000 Property Improvement	0	0	0	2,505	3,930	1,425	3,930
5500-0000 Licenses and Permits	0	0	0	10	10	0	10
5600-0000 Social Committee	0	0	0	0	500	500	500
TOTAL Administrative	3,495	3,059	-437	38,885	44,119	5,234	44,119
Maintenance							
7000-0000 Landscape Maintenance	2,413	2,413	0	30,761	28,958	-1,803	28,958
7005-0000 Crane Fly/Aeration/Moss	0	0	0	808	1,578	770	1,578
7010-0000 Bark Refresh	0	0	0	3,434	5,000	1,566	5,000
7015-0000 Tree Removal/Wetlands	0	0	0	0	1,000	1,000	1,000
7020-0000 Misc Landscaping Maint.	0	125	125	3,803	1,500	-2,303	1,500
7050-0000 General Maint. & Repair	0	42	42	1,618	500	-1,118	500
7060-0000 Fence Maintenance	0	83	83	0	1,000	1,000	1,000
7070-0000 Street Light Maintenance	0	167	167	0	2,000	2,000	2,000
TOTAL Maintenance	2,413	2,830	417	40,425	41,536	1,111	41,536
Other Expense							
5970-0000 Delinq Admi Fee	0	0	0	30	0	-30	0
5975-0000 Delinq Adm Fee HO Billed	0	0	0	-10	0	10	0
TOTAL Other Expense	0	0	0	20	0	-20	0
Utilities							
6000-0000 Electricity	0	216	216	539	2,592	2,053	2,592
6300-0000 Water	59	50	-9	1,564	2,950	1,386	2,950
TOTAL Utilities	59	266	207	2,103	5,542	3,439	5,542
TOTAL Expense	5,968	6,155	187	81,433	91,197	9,764	91,197

Example HOA
 Comparative Income Statement
 Period 12/01/2008 00:00 AND 12/31/2008 23:59

ops

	Current Month Operating			Year to Date Operating			Annual
	Actual	Budget	\$ Var	Actual	Budget	\$ Var	
Excess Revenue / Expense	-4,557	-2,904	-1,653	4,706	493	4,213	493

Example HOA
 Comparative Income Statement
 Period 12/01/2008 00:00 AND 12/31/2008 23:59

	Current Month Reserve			Year to Date Reserve			Annual
	Actual	Budget	\$ Var	Actual	Budget	\$ Var	
Income							
Reserves							
8188-0000 Reserve Funding Inc	958	958	0	6,586	6,561	26	6,561
8188-0000 Interest Income-Maint Rsv	0	0	0	8	0	8	0
TOTAL Reserves	958	958	0	6,594	6,561	34	6,561
TOTAL Income	958	958	0	6,594	6,561	34	6,561
Excess Revenue / Expense	958	958	0	6,594	6,561	34	6,561