

Britton Falls by Del Webb HOA INC
Balance Sheet
4/30/2018

Assets

Cash Operating

1015 - Pacific Premier Operating \$129,534.13

Cash Operating Total \$129,534.13

Cash Reserves

1025 - Pacific Premier Money Market/Reserve \$511,535.23

Cash Reserves Total \$511,535.23

Other

1290 - Other Current Assets Utility Deposit \$7,001.64

Other Total \$7,001.64

Assets Total \$648,071.00

Liabilities and Equity

Other

2010 - Promissory Note @ 5% (Resale Portion) \$152,000.00

2015 - Promissory Note @ No Interest (Initial
Contribution Portion) \$248,000.00

2400 - Allocated Reserve Fund \$485,198.97

Other Total \$885,198.97

Retained Earnings (\$313,383.76)

Net Income \$76,255.79

Liabilities & Equity Total \$648,071.00

Britton Falls by Del Webb HOA INC
Budget Comparison Report
4/1/2018 - 4/30/2018

	4/1/2018 - 4/30/2018				1/1/2018 - 4/30/2018				Annual Budget
	Actual	Budget	Variance	Percent	Actual	Budget	Variance	Percent	
Income									
<u>Income</u>									
4000 - HOA Assessment	\$191,186.26	\$186,419.00	\$4,767.26	2.56%	\$812,430.61	\$735,962.00	\$76,468.61	10.39%	\$2,285,850.00
4010 - Landscape Maintenance	\$474.00	\$516.00	(\$42.00)	(8.14%)	\$2,100.00	\$2,064.00	\$36.00	1.74%	\$6,192.00
4100 - Late Charge Income	\$89.36	\$0.00	\$89.36	100.00%	\$337.68	\$0.00	\$337.68	100.00%	\$0.00
4130 - Collection Fees	\$290.30	\$0.00	\$290.30	100.00%	\$431.00	\$0.00	\$431.00	100.00%	\$0.00
4200 - Capital Contribution	\$4,500.00	\$0.00	\$4,500.00	100.00%	\$17,205.00	\$0.00	\$17,205.00	100.00%	\$0.00
4205 - Capital to Reserve	\$0.00	\$0.00	\$0.00	0.00%	(\$8,278.00)	\$0.00	(\$8,278.00)	100.00%	\$0.00
4400 - Other Income	\$161.50	\$725.00	(\$563.50)	(77.72%)	\$3,068.50	\$2,900.00	\$168.50	5.81%	\$8,700.00
4405 - Website Income	\$1,415.00	\$5,266.67	(\$3,851.67)	(73.13%)	\$21,728.00	\$21,066.68	\$661.32	3.14%	\$63,200.00
4420 - Clubhouse Rental	\$1,616.49	\$466.67	\$1,149.82	246.39%	\$2,566.49	\$1,866.68	\$699.81	37.49%	\$5,600.00
4425 - Fitness Income	\$4,280.00	\$4,937.50	(\$657.50)	(13.32%)	\$15,643.00	\$19,750.00	(\$4,107.00)	(20.79%)	\$59,250.00
4430 - Event Income	\$3,407.00	\$2,758.33	\$648.67	23.52%	\$17,301.00	\$11,033.32	\$6,267.68	56.81%	\$33,100.00
7900 - Reserve Funding	(\$10,764.00)	(\$10,764.00)	\$0.00	0.00%	(\$44,422.00)	(\$42,492.00)	(\$1,930.00)	4.54%	(\$132,012.00)
Total Income	\$196,655.91	\$190,325.17	\$6,330.74	3.33%	\$840,111.28	\$752,150.68	\$87,960.60	11.69%	\$2,329,880.00
Total Income	\$196,655.91	\$190,325.17	\$6,330.74	3.33%	\$840,111.28	\$752,150.68	\$87,960.60	11.69%	\$2,329,880.00
Expense									
<u>Administration</u>									
5700 - Management Fees	\$5,400.00	\$5,382.00	(\$18.00)	(0.33%)	\$21,354.00	\$21,246.00	(\$108.00)	(0.51%)	\$66,006.00
5705 - Accounting	\$0.00	\$0.00	\$0.00	0.00%	\$269.05	\$100.00	(\$169.05)	(169.05%)	\$870.00
5710 - Legal Expense-Collections	\$365.00	\$300.00	(\$65.00)	(21.67%)	\$785.00	\$1,200.00	\$415.00	34.58%	\$3,600.00
5715 - Legal Expense-Violations	\$0.00	\$1,250.00	\$1,250.00	100.00%	\$0.00	\$2,500.00	\$2,500.00	100.00%	\$5,000.00
5725 - Taxes-Property	\$975.66	\$0.00	(\$975.66)	(100.00%)	\$975.66	\$0.00	(\$975.66)	(100.00%)	\$3,200.00
5735 - Insurance	\$0.00	\$0.00	\$0.00	0.00%	\$5,506.00	\$8,261.00	\$2,755.00	33.35%	\$33,044.00
5740 - Annual Corporate Report	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	\$0.00	0.00%	\$35.00
5745 - Fees/Dues/Licenses	\$100.00	\$0.00	(\$100.00)	(100.00%)	\$1,874.54	\$2,160.00	\$285.46	13.22%	\$2,875.00
5750 - Postage	\$12.42	\$75.00	\$62.58	83.44%	\$98.66	\$300.00	\$201.34	67.11%	\$900.00
5755 - Copies/Printing/Supplies	\$753.38	\$1,334.00	\$580.62	43.52%	\$6,419.51	\$5,336.00	(\$1,083.51)	(20.31%)	\$16,008.00
5760 - Subscriptions	\$287.00	\$0.00	(\$287.00)	(100.00%)	\$287.00	\$500.00	\$213.00	42.60%	\$1,500.00
5765 - Bank Charges	\$241.72	\$150.00	(\$91.72)	(61.15%)	\$573.99	\$600.00	\$26.01	4.34%	\$1,800.00
5770 - Mileage	\$0.00	\$25.00	\$25.00	100.00%	\$0.00	\$100.00	\$100.00	100.00%	\$300.00
5775 - Web Hosting	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	\$0.00	0.00%	\$3,000.00
5780 - Computer Maintenance	\$483.00	\$500.00	\$17.00	3.40%	\$1,806.00	\$2,000.00	\$194.00	9.70%	\$11,175.00
7500 - Bad Debt	\$0.00	\$0.00	\$0.00	0.00%	\$1.05	\$0.00	(\$1.05)	(100.00%)	\$0.00
Total Administration	\$8,618.18	\$9,016.00	\$397.82	4.41%	\$39,950.46	\$44,303.00	\$4,352.54	9.82%	\$149,313.00
<u>Clubhouse</u>									
5200 - Clubhouse Maintenance & Repair	\$765.60	\$1,000.00	\$234.40	23.44%	\$8,148.96	\$4,000.00	(\$4,148.96)	(103.72%)	\$12,000.00

Britton Falls by Del Webb HOA INC
Budget Comparison Report
4/1/2018 - 4/30/2018

	4/1/2018 - 4/30/2018				1/1/2018 - 4/30/2018				Annual Budget
	Actual	Budget	Variance	Percent	Actual	Budget	Variance	Percent	
5205 - Clubhouse Equipment Repair	\$0.00	\$1,166.67	\$1,166.67	100.00%	\$5,109.03	\$4,666.68	(\$442.35)	(9.48%)	\$14,000.00
5210 - Clubhouse Floor Cleaning	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$2,500.00	\$2,500.00	100.00%	\$10,000.00
5215 - Clubhouse Janitorial	\$4,319.88	\$3,750.00	(\$569.88)	(15.20%)	\$21,273.91	\$15,000.00	(\$6,273.91)	(41.83%)	\$45,000.00
5220 - Painting and Decorating	\$128.62	\$0.00	(\$128.62)	(100.00%)	\$128.62	\$0.00	(\$128.62)	(100.00%)	\$0.00
5225 - HVAC Repair & Maintenance	\$1,100.00	\$1,083.33	(\$16.67)	(1.54%)	\$3,118.10	\$4,333.32	\$1,215.22	28.04%	\$13,000.00
5230 - Extermination	\$0.00	\$1,200.00	\$1,200.00	100.00%	\$512.26	\$1,325.00	\$812.74	61.34%	\$2,000.00
5235 - Alarm/Security	\$0.00	\$0.00	\$0.00	0.00%	\$474.65	\$479.00	\$4.35	0.91%	\$958.00
5240 - Recreation Supplies	\$49.20	\$233.33	\$184.13	78.91%	\$650.85	\$933.32	\$282.47	30.27%	\$2,800.00
5245 - Fitness Instruction	\$3,777.50	\$5,150.00	\$1,372.50	26.65%	\$19,956.00	\$20,600.00	\$644.00	3.13%	\$61,800.00
5250 - Fitness Equipment Maintenance	\$0.00	\$309.00	\$309.00	100.00%	\$1,373.84	\$1,236.00	(\$137.84)	(11.15%)	\$3,708.00
5255 - Kitchen Supplies	\$319.94	\$400.00	\$80.06	20.02%	\$1,826.99	\$1,600.00	(\$226.99)	(14.19%)	\$4,800.00
5300 - Pool Service Contract	\$7,221.66	\$7,222.00	\$0.34	0.00%	\$36,108.34	\$28,888.00	(\$7,220.34)	(24.99%)	\$86,664.00
5310 - Pool Maintenance & Repair	\$2,713.33	\$0.00	(\$2,713.33)	(100.00%)	\$2,833.33	\$1,500.00	(\$1,333.33)	(88.89%)	\$6,000.00
5335 - Bocce Ball Courts repairs & supplies	\$0.00	\$500.00	\$500.00	100.00%	\$0.00	\$500.00	\$500.00	100.00%	\$500.00
5345 - Other Recreation expense & supplies	\$0.00	\$0.00	\$0.00	0.00%	\$684.50	\$0.00	(\$684.50)	(100.00%)	\$0.00
5405 - Event Expense	\$2,981.54	\$2,341.67	(\$639.87)	(27.33%)	\$12,574.88	\$9,366.68	(\$3,208.20)	(34.25%)	\$28,100.00
5410 - Holiday Decorations	\$0.00	\$0.00	\$0.00	0.00%	\$473.03	\$1,500.00	\$1,026.97	68.46%	\$8,000.00
Total Clubhouse	\$23,377.27	\$24,356.00	\$978.73	4.02%	\$115,247.29	\$98,428.00	(\$16,819.29)	(17.09%)	\$299,330.00
Common Area Maintenance									
5000 - Mowing & Edging-Common Area	\$0.00	\$7,998.33	\$7,998.33	100.00%	\$33,978.30	\$31,993.32	(\$1,984.98)	(6.20%)	\$95,980.00
5005 - Mulch & Maintenance-Common Area	\$0.00	\$2,656.17	\$2,656.17	100.00%	\$10,625.80	\$10,624.68	(\$1.12)	(0.01%)	\$31,874.00
5010 - Tree & Shrub Chemicals	\$0.00	\$412.42	\$412.42	100.00%	\$2,122.65	\$1,649.68	(\$472.97)	(28.67%)	\$4,949.00
5015 - Turf Chemicals-Common Area	\$0.00	\$2,945.08	\$2,945.08	100.00%	\$9,678.02	\$11,780.32	\$2,102.30	17.85%	\$35,341.00
5020 - Tree & Shrub Pruning-Common Area	\$0.00	\$334.92	\$334.92	100.00%	\$1,306.47	\$1,339.68	\$33.21	2.48%	\$4,019.00
5025 - Irrigation Maintenance-Common Area	\$0.00	\$890.75	\$890.75	100.00%	\$4,049.75	\$3,563.00	(\$486.75)	(13.66%)	\$10,689.00
5030 - Seasonal Clean-Up-Common Area	\$0.00	\$178.42	\$178.42	100.00%	\$713.56	\$713.68	\$0.12	0.02%	\$2,141.00
5035 - Snow Removal	\$2,822.00	\$0.00	(\$2,822.00)	(100.00%)	\$65,989.01	\$76,385.00	\$10,395.99	13.61%	\$104,148.00
5040 - Annual Flowers	\$0.00	\$839.83	\$839.83	100.00%	\$3,413.06	\$3,359.32	(\$53.74)	(1.60%)	\$10,078.00
5045 - Tree/Sod/Plant Replacement	\$0.00	\$2,000.00	\$2,000.00	100.00%	\$243.24	\$2,000.00	\$1,756.76	87.84%	\$4,000.00
5100 - Common Area	\$0.00	\$833.33	\$833.33	100.00%	\$0.00	\$3,333.32	\$3,333.32	100.00%	\$10,000.00
5105 - Pet Stations/Cleanup	\$1,500.00	\$500.00	(\$1,000.00)	(200.00%)	\$5,606.50	\$2,000.00	(\$3,606.50)	(180.33%)	\$6,000.00

Britton Falls by Del Webb HOA INC
Budget Comparison Report
4/1/2018 - 4/30/2018

	4/1/2018 - 4/30/2018				1/1/2018 - 4/30/2018				Annual Budget
	Actual	Budget	Variance	Percent	Actual	Budget	Variance	Percent	
5120 - Fire Alarm Monitoring	\$119.85	\$0.00	(\$119.85)	(100.00%)	\$515.85	\$250.00	(\$265.85)	(106.34%)	\$1,000.00
5130 - Lighting Maintenance	\$6,508.14	\$1,150.00	(\$5,358.14)	(465.93%)	\$7,990.90	\$4,600.00	(\$3,390.90)	(73.72%)	\$13,800.00
5135 - Sign Maintenance	\$0.00	\$250.00	\$250.00	100.00%	\$295.00	\$1,000.00	\$705.00	70.50%	\$3,000.00
5180 - Holding Pond Maintenance	\$1,200.00	\$12,320.00	\$11,120.00	90.26%	\$11,417.56	\$12,320.00	\$902.44	7.33%	\$24,640.00
5185 - Fountain Maintenance	\$0.00	\$0.00	\$0.00	0.00%	\$11,829.50	\$11,550.00	(\$279.50)	(2.42%)	\$23,203.00
<u>Total Common Area Maintenance</u>	\$12,149.99	\$33,309.25	\$21,159.26	63.52%	\$169,775.17	\$178,462.00	\$8,686.83	4.87%	\$384,862.00
<u>Employment</u>									
5600 - Salaries	\$12,391.12	\$1,841.00	(\$10,550.12)	(573.06%)	\$71,559.79	\$57,089.00	(\$14,470.79)	(25.35%)	\$222,833.00
5610 - Human Resource Expense	\$11,527.41	\$2,924.00	(\$8,603.41)	(294.23%)	\$21,660.42	\$11,696.00	(\$9,964.42)	(85.20%)	\$35,088.00
5615 - Payroll Taxes	\$1,555.17	\$1,734.83	\$179.66	10.36%	\$6,866.28	\$6,939.32	\$73.04	1.05%	\$20,818.00
5620 - Benefits	\$5,143.95	\$699.00	(\$4,444.95)	(635.90%)	\$11,102.28	\$2,796.00	(\$8,306.28)	(297.08%)	\$8,388.00
5625 - Employment Expense	\$327.35	\$108.33	(\$219.02)	(202.18%)	\$1,897.75	\$433.32	(\$1,464.43)	(337.96%)	\$1,300.00
5630 - Workman's Comp. Ins.	\$396.52	\$500.00	\$103.48	20.70%	\$1,641.46	\$2,000.00	\$358.54	17.93%	\$6,000.00
5635 - Uniforms	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$250.00	\$250.00	100.00%	\$500.00
<u>Total Employment</u>	\$31,341.52	\$7,807.16	(\$23,534.36)	(301.45%)	\$114,727.98	\$81,203.64	(\$33,524.34)	(41.28%)	\$294,927.00
<u>Grounds Maintenance</u>									
5001 - Mowing & Edging Homes	\$0.00	\$36,961.00	\$36,961.00	100.00%	\$63,615.82	\$36,961.00	(\$26,654.82)	(72.12%)	\$272,297.00
5006 - Mulch & Maintenance Homes	\$13,853.00	\$124,217.00	\$110,364.00	88.85%	\$26,363.32	\$124,217.00	\$97,853.68	78.78%	\$175,052.00
5011 - Tree & Shrub Chemicals Homes	\$0.00	\$2,364.00	\$2,364.00	100.00%	\$4,834.32	\$2,364.00	(\$2,470.32)	(104.50%)	\$32,993.00
5016 - Turf Chemicals Homes	\$0.00	\$12,987.00	\$12,987.00	100.00%	\$13,847.93	\$12,987.00	(\$860.93)	(6.63%)	\$55,190.00
5021 - Tree & Shrub Pruning Homes	\$0.00	\$0.00	\$0.00	0.00%	\$57,517.81	\$0.00	(\$57,517.81)	(100.00%)	\$101,473.00
5026 - Irrigation Maintenance Homes	\$0.00	\$0.00	\$0.00	0.00%	\$48,723.36	\$0.00	(\$48,723.36)	(100.00%)	\$62,650.00
5031 - Seasonal Clean-Up Homes	\$2,943.98	\$0.00	(\$2,943.98)	(100.00%)	\$15,577.24	\$9,555.00	(\$6,022.24)	(63.03%)	\$23,291.00
5050 - Seeding	\$0.00	\$2,500.00	\$2,500.00	100.00%	\$0.00	\$2,500.00	\$2,500.00	100.00%	\$5,000.00
<u>Total Grounds Maintenance</u>	\$16,796.98	\$179,029.00	\$162,232.02	90.62%	\$230,479.80	\$188,584.00	(\$41,895.80)	(22.22%)	\$727,946.00
<u>Utilities</u>									
5500 - Electric	\$6,056.99	\$10,000.00	\$3,943.01	39.43%	\$27,753.85	\$40,000.00	\$12,246.15	30.62%	\$120,000.00
5505 - Water & Sanitation	\$2,458.37	\$14,481.00	\$12,022.63	83.02%	\$16,403.32	\$57,166.00	\$40,762.68	71.31%	\$177,602.00
5510 - Telephone	\$443.65	\$571.00	\$127.35	22.30%	\$2,315.36	\$2,284.00	(\$31.36)	(1.37%)	\$6,852.00
5515 - Refuse Collection	\$9,446.80	\$9,867.00	\$420.20	4.26%	\$48,006.60	\$38,951.00	(\$9,055.60)	(23.25%)	\$121,011.00
5520 - Cable & Internet	\$238.70	\$550.00	\$311.30	56.60%	\$2,036.90	\$2,200.00	\$163.10	7.41%	\$6,600.00
5525 - Natural Gas	\$2,545.53	\$3,250.00	\$704.47	21.68%	\$11,953.13	\$13,000.00	\$1,046.87	8.05%	\$39,000.00
<u>Total Utilities</u>	\$21,190.04	\$38,719.00	\$17,528.96	45.27%	\$108,469.16	\$153,601.00	\$45,131.84	29.38%	\$471,065.00

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Budget Comparison Report
4/1/2018 - 4/30/2018

	4/1/2018 - 4/30/2018				1/1/2018 - 4/30/2018				Annual Budget
	Actual	Budget	Variance	Percent	Actual	Budget	Variance	Percent	
Total Expense	\$113,473.98	\$292,236.41	\$178,762.43	61.17%	\$778,649.86	\$744,581.64	(\$34,068.22)	(4.58%)	\$2,327,443.00
Operating Net Income	\$83,181.93	(\$101,911.24)	\$185,093.17	(181.62%)	\$61,461.42	\$7,569.04	\$53,892.38	712.01%	\$2,437.00
Reserve Income									
<u>Reserve Income</u>									
8000 - Reserve Income	\$10,764.00	\$0.00	\$10,764.00	100.00%	\$52,700.00	\$0.00	\$52,700.00	100.00%	\$0.00
8005 - Reserve Interest	\$248.67	\$0.00	\$248.67	100.00%	\$776.73	\$0.00	\$776.73	100.00%	\$0.00
<u>Total Reserve Income</u>	\$11,012.67	\$0.00	\$11,012.67	100.00%	\$53,476.73	\$0.00	\$53,476.73	100.00%	\$0.00
Total Reserve Income	\$11,012.67	\$0.00	\$11,012.67	100.00%	\$53,476.73	\$0.00	\$53,476.73	100.00%	\$0.00
Reserve Expense									
<u>Reserve Expense</u>									
9005 - Landscaping and Grounds	\$0.00	\$0.00	\$0.00	0.00%	\$26,061.97	\$0.00	(\$26,061.97)	(100.00%)	\$0.00
9015 - Clubhouse	\$12,620.39	\$0.00	(\$12,620.39)	(100.00%)	\$12,620.39	\$0.00	(\$12,620.39)	(100.00%)	\$0.00
<u>Total Reserve Expense</u>	\$12,620.39	\$0.00	(\$12,620.39)	100.00%	\$38,682.36	\$0.00	(\$38,682.36)	100.00%	\$0.00
Total Reserve Expense	\$12,620.39	\$0.00	(\$12,620.39)	100.00%	\$38,682.36	\$0.00	(\$38,682.36)	100.00%	\$0.00
Reserve Net Income	(\$1,607.72)	\$0.00	(\$1,607.72)	100.00%	\$14,794.37	\$0.00	\$14,794.37	100.00%	\$0.00
Net Income	\$81,574.21	(\$101,911.24)	\$183,485.45	(180.04%)	\$76,255.79	\$7,569.04	\$68,686.75	907.47%	\$2,437.00

BRITTON FALLS BY DEL WEBB

April 2018

Monthly Variance Report

“Cash Accounting--All variances based on actual income and actual expenses”.

“Variance to budget of +/- 10% and at least \$25.00 reflected”

Account	Variance Amount	Explanation
Income		
4100 -Late Charge Income	\$ 89.36	Unbudgeted income, collected from past due accounts
4130 - Collection Fees	\$ 290.30	Unbudgeted account , collection on one account
4400 - Other Income	\$ (563.50)	Credit card income, replacement keys, nametags
4405 - Website Income	\$ (3,851.67)	Based on mthly payments from Marketplace vendors
4420 - Clubhouse Rental	\$ 1,149.82	Rentals collected, includes wedding
4425 - Fitness Income	\$ (657.50)	Fewer participants, offset by instruction
4430 - Event income	\$ 648.67	Improved sales and attendance to scheduled events
Expense		
5710 - Legal Expense Collection	\$ (65.00)	Less expense than budgeted, 2 ITL's
5725 - Property Taxes	\$ (975.66)	Hamilton County Assessor
5745 - Fees/Dues/Licenses	\$ (100.00)	County outdoor pool license
5750 - Postage	\$ 62.58	Less expense than budgeted Canyon Falls, Name tags and coupon books and
5755 - Copies/Print/Supplies	\$ 580.62	Letterstream
5760 - Subscriptions	\$ (287.00)	Caliber Web - 4 Sight
5765 - Bank Charges	\$ (91.72)	Credit card processing fees
5200 - Clubhouse Maint/Repair	\$ 234.40	Tinder Lock, pool entrance door repair
5215 - Clubhouse Janitorial	\$ (569.88)	Cleaning contractor and supplies for both buildings
5220 - Painting and Decorating	\$ (128.62)	Dahm Transfer , furniture delivery
5240 - Recreation supplies	\$ 184.13	Fewer needs than expected
5245 - Fitness Instruction	\$ 1,372.50	Offset by fitness income
5255 - Kitchen Supplies	\$ 80.06	Includes water for fitness room
5310 - Pool Maint/Repair	\$ (2,713.33)	New Kona auto fill system installed
5405 - Event Expense	\$ (639.87)	Offset by event income
5035 - Snow Removal	\$ (2,822.00)	Ice events, salting at Chateau and Villas
5105 - Pet Station Cleanup	\$ (1,000.00)	Regular pick up of pet stations
5120 - Fire Alarm Monitoring	\$ (119.85)	For Villa and Chateau
5130 - Lighting Maintenance	\$ (5,358.14)	Street light repair
5180 - Holding Pond Maint	\$ 11,120.00	Payment 1 of 2 budgeted in April, paid in March
5600 - Salaries	\$ (10,550.12)	Budget error
5610 - Human Resource Expense	\$ (8,603.41)	Cost of Payroll
5615 - Payroll Taxes	\$ 179.66	Based on payroll spent
5620 - Benefits	\$ (4,444.95)	Benefits, health care, 401k etc
5625 - Employment Expense	\$ (219.02)	Lunches twice during month
5630 - Workman's Comp Insur	\$ 103.48	Paid by month

BRITTON FALLS BY DEL WEBB
April 2018

5006 - Mulch and Maint	H	\$ 110,364.00	Spring mulch, not invoiced
5031 - Seasonal Clean up	H	\$ (2,943.98)	No money in April budget
5500 - Electric		\$ 3,943.01	No irrigation, low consumption
5505 - Water and Sanitation		\$ 12,022.63	No irrigation, outdoor pool low consumption now
5510 - Telephone		\$ 127.35	Appia
5520 - Cable and Internet		\$ 311.30	Comcast, two locations
5525 - Natural Gas		\$ 704.47	Will increase with outdoor pool

YTD Variance Report

Account

Income

4000 - HOA Assessment		\$ 76,468.61	Include yearly pre-payments
4100 - Late Charge Income		\$ 337.68	Unbudgeted income, collected from past due accounts
4130 - Collection Fees		\$ 431.00	Unbudgeted income, collected from past due accounts
4420 - Clubhouse Rental		\$ 699.81	Wedding rental results
4425 - Fitness Income		\$ (4,107.00)	Less participation than planned
4430 - Event Income		\$ 6,267.00	Good support for current and future events

Expense

5705 - Accounting		\$ (169.05)	
5710 - Legal Expense Collection		\$ 415.00	Less spent on collections
5725 - Taxes-Property		\$ (975.66)	Hamilton County Assessor
5735 - Insurance		\$ 2,755.00	February invoice paid, less than budgeted
5745 - Fees/Dues/Licenses		\$ 285.46	Sams's Club, CAI and BMI
5750 - Postage		\$ 201.34	Less than anticipated
5755 - Copies/Printing/Supplies		\$ (1,083.51)	Includes copier, supplies, CMS copies, office chair
5760 - Subscriptions		\$ 213.00	On track to budget, and renewals
5200 - Clubhouse Maint/Repair		\$ (4,148.96)	RT Moore shower repair, faucet replacement, mixer for hot water; Legacy Painting billiards room
5215 - Clubhouse Janitorial		\$ (6,273.91)	The Cleaning Authority, Dec. invoice paid in Jan.
5220 - Painting and Decorating		\$ (128.82)	Dahm Transfer , furniture delivery
5225 - HVAC Repair/Maint		\$ 1,215.22	Fewer repairs than budgeted
5230 - Extermination		\$ 812.74	Two invoices for mole bit plus application
5240 - Recreation Supplies		\$ 282.47	Supplies for fitness classes at the Chateau and Villa
5250 - Fitness Equip Maint		\$ (137.84)	Treadmill "board" replacement and preventative maint

BRITTON FALLS BY DEL WEBB
April 2018

5255 - Kitchen Supplies	\$	(226.99)	Fewer supplies than planned
5300 - Pool Service Contract	\$	(7,220.34)	2 invoices paid in month
5310 - Pool Maint/Repair	\$	(1,333.33)	New autofil installation
5345 - Other Recreation supp	\$	(684.50)	Cost to recover the pool tables
5405 - Event Expense	\$	(3,208.20)	Vera Bradley tickets, event food and supplies
5410 - Holiday Decorations	\$	1,026.97	Carry over to Christmas 2018
5010 - Tree/Shrub Chemicals	\$	(472.97)	Jan Feb. March paid in March
5015 - Turf Chemicals CA	\$	2,102.30	Less cost than anticipated
5025 - Irrigation Maint CA	\$	(486.75)	Account budgeted over twelve months
5035 - Snow Removal	\$	10,395.99	Less snow than budgeted
5045 - Tree/Sod/Plant Replace	\$	1,756.76	Damage at front entrance, tire ruts, sod repair
5105 - Pet Station Clean Up	\$	(3,606.50)	Pet station pick up and removal
5120 - Fire Alarm Monitoring	\$	(265.85)	Koorsen, Premier both buildings(monitoring)
5130 - Lighting Maintenance	\$	(3,390.90)	Parking lot repairs not invoiced, street lights currently
5135 - Sign Maintenance	\$	705.99	No current signs to repair
5600 - Salaries	\$	(14,470.79)	Budget error
5610 - Human Resource Exp	\$	(9,664.42)	Cost to process payroll
5620 - Benefits	\$	(8,306.28)	Cost of employee benefits
5625 - Employment Expense	\$	(1,464.43)	Cost of cell phones, mileage etc.
5630 - Workman's Comp Insure	\$	358.54	Workers comp insurance for all employees
5001 - Mowing/Edging H	\$	(26,654.82)	2017 invoice billing
5006 - Mulch/Maint H	\$	(97,853.68)	2017 invoice billing
5011 - Tree/Shrub Chem. H	\$	(2,470.32)	2017 invoice billing
5021 - Tree/Shrub Pruning H	\$	(57,517.81)	2017 invoice billing
5026 - Irrigation Maint H	\$	(48,723.36)	2017 invoice billing
5031 - Seasonal Clean Up H	\$	(6,022.24)	2017 invoice billing
5500 - Electric	\$	12,246.15	Billed monthly based on usage, account flat lined
5504 - Water/Sanitation	\$	40,762.68	Billed monthly based on usage, account flat lined
5515 - Refuse Collection	\$	(9,055.60)	2 invoices paid in January(Dec17,Jan18)