

**Pawnee Hills Community Association
Budget Comparison Report - Fund
12/1/2014 - 12/31/2014**

12/1/2014 - 12/31/2014

1/1/2014 - 12/31/2014

Accounts	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget	Remaining Budget
Income								
<u>Income</u>								
4000 - Assessments	\$9,174.98	\$9,174.98	\$0.00	\$110,099.76	\$110,099.76	\$0.00	\$110,099.76	\$0.00
4010 - Reserve Transfer	(\$1,468.00)	(\$1,468.00)	\$0.00	(\$17,615.96)	(\$17,615.96)	\$0.00	(\$17,615.96)	\$0.00
4015 - Late Fees	\$27.50	\$0.00	\$27.50	\$300.00	\$0.00	\$300.00	\$0.00	(\$300.00)
4016 - Late Interest	\$103.93	\$0.00	\$103.93	\$815.09	\$0.00	\$815.09	\$0.00	(\$815.09)
4020 - Legal - Collections	\$663.06	\$0.00	\$663.06	\$3,493.75	\$0.00	\$3,493.75	\$0.00	(\$3,493.75)
4025 - Violation Fines	\$0.00	\$0.00	\$0.00	\$2,050.00	\$0.00	\$2,050.00	\$0.00	(\$2,050.00)
4340 - Keys	\$0.00	\$0.00	\$0.00	\$36.81	\$0.00	\$36.81	\$0.00	(\$36.81)
4700 - Interest	\$10.30	\$0.00	\$10.30	\$119.37	\$0.00	\$119.37	\$0.00	(\$119.37)
Total Income	\$8,511.77	\$7,706.98	\$804.79	\$99,298.82	\$92,483.80	\$6,815.02	\$92,483.80	(\$6,815.02)
Total Income	\$8,511.77	\$7,706.98	\$804.79	\$99,298.82	\$92,483.80	\$6,815.02	\$92,483.80	(\$6,815.02)
Expense								
<u>Administration</u>								
5000 - Insurance - Master	\$0.00	\$566.63	\$566.63	\$6,662.00	\$6,800.00	\$138.00	\$6,800.00	\$138.00
5015 - Accounting Fee	\$960.25	\$1,033.37	\$73.12	\$11,523.00	\$12,400.00	\$877.00	\$12,400.00	\$877.00
5020 - Legal - Collections	\$663.06	\$333.37	(\$329.69)	\$3,493.75	\$4,000.00	\$506.25	\$4,000.00	\$506.25
5142 - Legal - General	\$0.00	\$83.37	\$83.37	\$471.50	\$1,000.00	\$528.50	\$1,000.00	\$528.50
5170 - Audit & Tax Preparation	\$0.00	\$0.00	\$0.00	\$1,595.00	\$1,595.00	\$0.00	\$1,595.00	\$0.00
5180 - Computer/Web Maintenance	\$740.82	\$41.63	(\$699.19)	\$1,010.57	\$500.00	(\$510.57)	\$500.00	(\$510.57)
5245 - Payroll	\$870.00	\$1,266.63	\$396.63	\$13,158.75	\$15,200.00	\$2,041.25	\$15,200.00	\$2,041.25
5315 - Payroll Taxes	\$67.06	\$126.63	\$59.57	\$1,162.27	\$1,520.00	\$357.73	\$1,520.00	\$357.73
5320 - Payroll Fees	\$110.28	\$125.00	\$14.72	\$1,406.60	\$1,500.00	\$93.40	\$1,500.00	\$93.40
5325 - Insurance-Workmans Comp	\$0.00	\$112.50	\$112.50	\$613.00	\$1,350.00	\$737.00	\$1,350.00	\$737.00
5385 - Taxes and Licenses	\$0.00	\$0.00	\$0.00	\$100.00	\$200.00	\$100.00	\$200.00	\$100.00
5490 - Bad Debt	\$0.00	\$250.00	\$250.00	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00
5525 - Postage,Printing,Copies	\$754.19	\$112.50	(\$641.69)	\$2,619.39	\$1,350.00	(\$1,269.39)	\$1,350.00	(\$1,269.39)
5560 - Office Supplies	\$132.66	\$62.50	(\$70.16)	\$184.32	\$750.00	\$565.68	\$750.00	\$565.68
5595 - Newsletter	\$102.51	\$100.00	(\$2.51)	\$1,146.13	\$1,200.00	\$53.87	\$1,200.00	\$53.87
5630 - Meeting/Minutes	\$0.00	\$25.00	\$25.00	\$119.08	\$300.00	\$180.92	\$300.00	\$180.92
5631 - Mileage Reimbursement	\$0.00	\$25.00	\$25.00	\$77.64	\$300.00	\$222.36	\$300.00	\$222.36
5700 - Community Activities	\$193.25	\$100.00	(\$93.25)	\$709.36	\$1,200.00	\$490.64	\$1,200.00	\$490.64
5707 - Equestrian Committee	\$107.80	\$108.37	\$0.57	\$107.80	\$1,300.00	\$1,192.20	\$1,300.00	\$1,192.20
5805 - Bank Charges	\$0.00	\$4.13	\$4.13	\$0.00	\$50.00	\$50.00	\$50.00	\$50.00
5900 - Miscellaneous	\$25.00	\$0.00	(\$25.00)	\$300.00	\$0.00	(\$300.00)	\$0.00	(\$300.00)
Total Administration	\$4,726.88	\$4,476.63	(\$250.25)	\$46,460.16	\$55,515.00	\$9,054.84	\$55,515.00	\$9,054.84
<u>Buildings</u>								
6150.01 - General Barn Maintenance	\$0.00	\$104.13	\$104.13	\$0.00	\$1,250.00	\$1,250.00	\$1,250.00	\$1,250.00
6150.02 - General Clubhouse Repairs	\$2,237.26	\$625.00	(\$1,612.26)	\$26,433.58	\$7,500.00	(\$18,933.58)	\$7,500.00	(\$18,933.58)
6510 - Pool/Spas - Contract	\$0.00	\$458.37	\$458.37	\$1,241.82	\$5,500.00	\$4,258.18	\$5,500.00	\$4,258.18
6512 - Pool/Spas - Supplies/Chemicals	\$18.34	\$125.00	\$106.66	\$954.56	\$1,500.00	\$545.44	\$1,500.00	\$545.44
6630 - Supplies-Clubhouse	\$10.80	\$41.63	\$30.83	\$593.49	\$500.00	(\$93.49)	\$500.00	(\$93.49)
Total Buildings	\$2,266.40	\$1,354.13	(\$912.27)	\$29,223.45	\$16,250.00	(\$12,973.45)	\$16,250.00	(\$12,973.45)
<u>Grounds</u>								
6210 - Snow Removal	\$0.00	\$100.00	\$100.00	\$185.00	\$600.00	\$415.00	\$600.00	\$415.00
6275 - Arena Maintenance	\$588.00	\$104.13	(\$483.87)	\$1,464.50	\$1,250.00	(\$214.50)	\$1,250.00	(\$214.50)
6325 - Vandalism	\$0.00	\$16.63	\$16.63	\$0.00	\$200.00	\$200.00	\$200.00	\$200.00
6500 - Clubhouse-Grounds Upkeep	\$23.75	\$125.00	\$101.25	\$1,774.84	\$1,500.00	(\$274.84)	\$1,500.00	(\$274.84)
Total Grounds	\$611.75	\$345.76	(\$265.99)	\$3,424.34	\$3,550.00	\$125.66	\$3,550.00	\$125.66

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Accounts	12/1/2014 - 12/31/2014			1/1/2014 - 12/31/2014			Annual Budget	Remaining Budget
	Actual	Budget	Variance	Actual	Budget	Variance		
<u>Insurance Claims</u>								
7000 - Insurance Claims Income	\$0.00	\$0.00	\$0.00	(\$4,014.78)	\$0.00	\$4,014.78	\$0.00	\$4,014.78
7100 - Insurance Claims Expense	\$0.00	\$166.63	\$166.63	\$30,273.00	\$2,000.00	(\$28,273.00)	\$2,000.00	(\$28,273.00)
Total Insurance Claims	\$0.00	\$166.63	\$166.63	\$26,258.22	\$2,000.00	(\$24,258.22)	\$2,000.00	(\$24,258.22)
<u>Utilities</u>								
6590 - Utilities - Natural Gas (pool)	\$18.91	\$353.71	\$334.80	\$2,061.25	\$4,244.63	\$2,183.38	\$4,244.63	\$2,183.38
6700 - Utilities - Mailbox	\$23.94	\$21.84	(\$2.10)	\$294.59	\$262.19	(\$32.40)	\$262.19	(\$32.40)
6701 - Utilities - Barn/Arena	\$29.81	\$30.31	\$0.50	\$355.73	\$363.83	\$8.10	\$363.83	\$8.10
6702 - Utilities - Clubhouse	\$666.85	\$667.04	\$0.19	\$6,249.60	\$8,004.15	\$1,754.55	\$8,004.15	\$1,754.55
6760 - Trash	\$0.00	\$40.48	\$40.48	\$347.57	\$485.10	\$137.53	\$485.10	\$137.53
6770 - Telephone/Pager	\$294.15	\$154.00	(\$140.15)	\$1,712.39	\$1,848.00	\$135.61	\$1,848.00	\$135.61
Total Utilities	\$1,033.66	\$1,267.38	\$233.72	\$11,021.13	\$15,207.90	\$4,186.77	\$15,207.90	\$4,186.77
Total Expense	\$8,638.69	\$7,610.53	(\$1,028.16)	\$116,387.30	\$92,522.90	(\$23,864.40)	\$92,522.90	(\$23,864.40)
Operating Net Income	(\$126.92)	\$96.45	(\$223.37)	(\$17,088.48)	(\$39.10)	(\$17,049.38)	(\$39.10)	\$17,049.38
<u>Reserve Income</u>								
<u>Reserve Income</u>								
8010 - Reserve Transfer	\$1,468.00	\$1,468.00	\$0.00	\$17,615.96	\$17,615.96	\$0.00	\$17,615.96	\$0.00
8700 - Taxable Interest	\$1.95	\$0.00	\$1.95	\$35.05	\$0.00	\$35.05	\$0.00	(\$35.05)
Total Reserve Income	\$1,469.95	\$1,468.00	\$1.95	\$17,651.01	\$17,615.96	\$35.05	\$17,615.96	(\$35.05)
Total Reserve Income	\$1,469.95	\$1,468.00	\$1.95	\$17,651.01	\$17,615.96	\$35.05	\$17,615.96	(\$35.05)
<u>Reserve Expense</u>								
<u>Reserve Expenses</u>								
9205 - Clubhouse	\$0.00	\$1,462.50	\$1,462.50	\$34,863.38	\$17,550.00	(\$17,313.38)	\$17,550.00	(\$17,313.38)
9400 - Reserve Study	\$0.00	\$0.00	\$0.00	\$1,880.00	\$0.00	(\$1,880.00)	\$0.00	(\$1,880.00)
Total Reserve Expenses	\$0.00	\$1,462.50	\$1,462.50	\$36,743.38	\$17,550.00	(\$19,193.38)	\$17,550.00	(\$19,193.38)
Total Reserve Expense	\$0.00	\$1,462.50	\$1,462.50	\$36,743.38	\$17,550.00	(\$19,193.38)	\$17,550.00	(\$19,193.38)
Reserve Net Income	\$1,469.95	\$5.50	\$1,464.45	(\$19,092.37)	\$65.96	(\$19,158.33)	\$65.96	\$19,158.33
Net Income	\$1,343.03	\$101.95	\$1,241.08	(\$36,180.85)	\$26.86	(\$36,207.71)	\$26.86	\$36,207.71