

**Pawnee Hills Community Association
Budget Comparison Report - Fund
2/1/2015 - 2/28/2015**

Accounts	2/1/2015 - 2/28/2015			1/1/2015 - 2/28/2015			Annual Budget	Remaining Budget
	Actual	Budget	Variance	Actual	Budget	Variance		
Income								
<u>Income</u>								
4000 - Assessments	\$9,519.00	\$9,519.00	\$0.00	\$19,038.00	\$19,038.00	\$0.00	\$114,228.00	\$95,190.00
4010 - Reserve Transfer	(\$1,523.00)	(\$1,523.00)	\$0.00	(\$3,046.48)	(\$3,046.48)	\$0.00	(\$18,276.48)	(\$15,230.00)
4015 - Late Fees	\$27.50	\$0.00	\$27.50	\$52.50	\$0.00	\$52.50	\$0.00	(\$52.50)
4016 - Late Interest	\$125.06	\$0.00	\$125.06	\$239.88	\$0.00	\$239.88	\$0.00	(\$239.88)
4020 - Legal - Collections	\$872.90	\$0.00	\$872.90	\$2,320.26	\$0.00	\$2,320.26	\$0.00	(\$2,320.26)
4700 - Interest	\$8.74	\$0.00	\$8.74	\$18.10	\$0.00	\$18.10	\$0.00	(\$18.10)
Total Income	\$9,030.20	\$7,996.00	\$1,034.20	\$18,622.26	\$15,991.52	\$2,630.74	\$95,951.52	\$77,329.26
Total Income	\$9,030.20	\$7,996.00	\$1,034.20	\$18,622.26	\$15,991.52	\$2,630.74	\$95,951.52	\$77,329.26
Expense								
<u>Administration</u>								
5000 - Insurance - Master	\$0.00	\$750.00	\$750.00	\$0.00	\$1,500.00	\$1,500.00	\$9,000.00	\$9,000.00
5015 - Accounting Fee	\$960.25	\$1,083.33	\$123.08	\$1,920.50	\$2,166.66	\$246.16	\$13,000.00	\$11,079.50
5020 - Legal - Collections	\$872.90	\$250.00	(\$622.90)	\$2,320.26	\$500.00	(\$1,820.26)	\$3,000.00	\$679.74
5142 - Legal - General	\$61.05	\$83.33	\$22.28	\$616.05	\$166.66	(\$449.39)	\$1,000.00	\$383.95
5170 - Audit & Tax Preparation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,625.00	\$1,625.00
5180 - Computer/Web Maintenance	\$52.38	\$41.67	(\$10.71)	\$52.38	\$83.34	\$30.96	\$500.00	\$447.62
5245 - Payroll	\$840.00	\$1,500.00	\$660.00	\$1,785.00	\$3,000.00	\$1,215.00	\$18,000.00	\$16,215.00
5315 - Payroll Taxes	\$76.69	\$187.50	\$110.81	\$162.97	\$375.00	\$212.03	\$2,250.00	\$2,087.03
5320 - Payroll Fees	\$126.78	\$125.00	(\$1.78)	\$237.06	\$250.00	\$12.94	\$1,500.00	\$1,262.94
5325 - Insurance-Workmans Comp	\$0.00	\$112.50	\$112.50	\$0.00	\$225.00	\$225.00	\$1,350.00	\$1,350.00
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	\$125.00	\$125.00	\$0.00	\$250.00	\$250.00	\$1,500.00	\$1,500.00
5525 - Postage,Printing,Copies	\$443.13	\$183.33	(\$259.80)	\$554.27	\$366.66	(\$187.61)	\$2,200.00	\$1,645.73
5560 - Office Supplies	\$10.77	\$70.83	\$60.06	\$10.77	\$141.66	\$130.89	\$850.00	\$839.23
5595 - Newsletter	\$102.51	\$150.00	\$47.49	\$205.02	\$300.00	\$94.98	\$1,800.00	\$1,594.98
5630 - Meeting/Minutes	\$0.00	\$25.00	\$25.00	\$62.37	\$50.00	(\$12.37)	\$300.00	\$237.63
5631 - Mileage Reimbursement	\$0.00	\$25.00	\$25.00	\$0.00	\$50.00	\$50.00	\$300.00	\$300.00
5700 - Community Activities	\$0.00	\$83.33	\$83.33	\$0.00	\$166.66	\$166.66	\$1,000.00	\$1,000.00
5707 - Equestrian Committee	\$0.00	\$41.67	\$41.67	\$0.00	\$83.34	\$83.34	\$500.00	\$500.00
5805 - Bank Charges	\$0.00	\$4.17	\$4.17	\$0.00	\$8.34	\$8.34	\$50.00	\$50.00
5900 - Miscellaneous	\$25.00	\$0.00	(\$25.00)	\$50.00	\$0.00	(\$50.00)	\$0.00	(\$50.00)
Total Administration	\$3,571.46	\$4,841.66	\$1,270.20	\$8,076.65	\$9,883.32	\$1,806.67	\$59,925.00	\$51,848.35
<u>Buildings</u>								
6150.01 - General Barn Maintenance	\$0.00	\$83.33	\$83.33	\$0.00	\$166.66	\$166.66	\$1,000.00	\$1,000.00
6150.02 - General Clubhouse Repairs	\$0.00	\$316.67	\$316.67	\$3,530.00	\$633.34	(\$2,896.66)	\$3,800.00	\$270.00
6510 - Pool/Spas - Contract	\$0.00	\$291.67	\$291.67	\$0.00	\$583.34	\$583.34	\$3,500.00	\$3,500.00
6512 - Pool/Spas - Supplies/Chemicals	\$0.00	\$125.00	\$125.00	\$0.00	\$250.00	\$250.00	\$1,500.00	\$1,500.00
6630 - Supplies-Clubhouse	\$0.00	\$58.33	\$58.33	\$0.00	\$116.66	\$116.66	\$700.00	\$700.00
Total Buildings	\$0.00	\$875.00	\$875.00	\$3,530.00	\$1,750.00	(\$1,780.00)	\$10,500.00	\$6,970.00
<u>Grounds</u>								
6210 - Snow Removal	\$680.00	\$50.00	(\$630.00)	\$1,275.00	\$100.00	(\$1,175.00)	\$600.00	(\$675.00)
6275 - Arena Maintenance	\$0.00	\$104.17	\$104.17	\$0.00	\$208.34	\$208.34	\$1,250.00	\$1,250.00

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Accounts	2/1/2015 - 2/28/2015			1/1/2015 - 2/28/2015			Annual Budget	Remaining Budget
	Actual	Budget	Variance	Actual	Budget	Variance		
	\$0.00	\$16.67	\$16.67	\$0.00	\$33.34	\$33.34	\$200.00	\$200.00
6500 - Clubhouse-Grounds Upkeep	\$4,117.61	\$125.00	(\$3,992.61)	\$4,264.44	\$250.00	(\$4,014.44)	\$1,500.00	(\$2,764.44)
Total Grounds	\$4,797.61	\$295.84	(\$4,501.77)	\$5,539.44	\$591.68	(\$4,947.76)	\$3,550.00	(\$1,989.44)
Insurance Claims								
7000 - Insurance Claims Income	\$0.00	\$0.00	\$0.00	(\$7,767.56)	\$0.00	\$7,767.56	\$0.00	\$7,767.56
7100 - Insurance Claims Expense	\$0.00	\$166.67	\$166.67	\$0.00	\$333.34	\$333.34	\$2,000.00	\$2,000.00
Total Insurance Claims	\$0.00	\$166.67	\$166.67	(\$7,767.56)	\$333.34	\$8,100.90	\$2,000.00	\$9,767.56
Utilities								
6590 - Utilities - Natural Gas (pool)	\$22.19	\$416.67	\$394.48	\$45.20	\$833.34	\$788.14	\$5,000.00	\$4,954.80
6700 - Utilities - Mailbox	\$57.27	\$33.33	(\$23.94)	\$85.55	\$66.66	(\$18.89)	\$400.00	\$314.45
6701 - Utilities - Barn/Arena	\$62.09	\$33.33	(\$28.76)	\$92.84	\$66.66	(\$26.18)	\$400.00	\$307.16
6702 - Utilities - Clubhouse	\$1,331.72	\$933.33	(\$398.39)	\$1,955.30	\$1,866.66	(\$88.64)	\$11,200.00	\$9,244.70
6760 - Trash	\$84.42	\$50.00	(\$34.42)	\$168.84	\$100.00	(\$68.84)	\$600.00	\$431.16
6770 - Telephone/Pager	\$137.48	\$200.00	\$62.52	\$592.19	\$400.00	(\$192.19)	\$2,400.00	\$1,807.81
Total Utilities	\$1,695.17	\$1,666.66	(\$28.51)	\$2,939.92	\$3,333.32	\$393.40	\$20,000.00	\$17,060.08
Total Expense	\$10,064.24	\$7,845.83	(\$2,218.41)	\$12,318.45	\$15,891.66	\$3,573.21	\$95,975.00	\$83,656.55
Operating Net Income	(\$1,034.04)	\$150.17	(\$1,184.21)	\$6,303.81	\$99.86	\$6,203.95	(\$23.48)	(\$6,327.29)
Reserve Income								
Reserve Income								
8010 - Reserve Transfer	\$1,523.00	\$1,523.00	\$0.00	\$3,046.48	\$3,046.48	\$0.00	\$18,276.48	\$15,230.00
8700 - Taxable Interest	\$2.20	\$0.00	\$2.20	\$4.03	\$0.00	\$4.03	\$0.00	(\$4.03)
Total Reserve Income	\$1,525.20	\$1,523.00	\$2.20	\$3,050.51	\$3,046.48	\$4.03	\$18,276.48	\$15,225.97
Total Reserve Income	\$1,525.20	\$1,523.00	\$2.20	\$3,050.51	\$3,046.48	\$4.03	\$18,276.48	\$15,225.97
Reserve Expense								
Reserve Expenses								
9205 - Clubhouse	\$0.00	\$1,522.92	\$1,522.92	\$0.00	\$3,045.84	\$3,045.84	\$18,275.00	\$18,275.00
Total Reserve Expenses	\$0.00	\$1,522.92	\$1,522.92	\$0.00	\$3,045.84	\$3,045.84	\$18,275.00	\$18,275.00
Total Reserve Expense	\$0.00	\$1,522.92	\$1,522.92	\$0.00	\$3,045.84	\$3,045.84	\$18,275.00	\$18,275.00
Reserve Net Income	\$1,525.20	\$0.08	\$1,525.12	\$3,050.51	\$0.64	\$3,049.87	\$1.48	(\$3,049.03)
Net Income	\$491.16	\$150.25	\$340.91	\$9,354.32	\$100.50	\$9,253.82	(\$22.00)	(\$9,376.32)