

**Pawnee Hills Community Association
Budget Comparison Report - Fund
5/1/2015 - 5/31/2015**

Accounts	5/1/2015 - 5/31/2015			1/1/2015 - 5/31/2015			Annual Budget	Remaining Budget
	Actual	Budget	Variance	Actual	Budget	Variance		
Income								
<u>Income</u>								
4000 - Assessments	\$9,519.00	\$9,519.00	\$0.00	\$47,595.00	\$47,595.00	\$0.00	\$114,228.00	\$66,633.00
4010 - Reserve Transfer	(\$1,523.00)	(\$1,523.00)	\$0.00	(\$7,615.48)	(\$7,615.48)	\$0.00	(\$18,276.48)	(\$10,661.00)
4015 - Late Fees	\$20.00	\$0.00	\$20.00	\$120.00	\$0.00	\$120.00	\$0.00	(\$120.00)
4016 - Late Interest	\$140.60	\$0.00	\$140.60	\$650.91	\$0.00	\$650.91	\$0.00	(\$650.91)
4020 - Legal - Collections	\$0.00	\$0.00	\$0.00	\$2,640.15	\$0.00	\$2,640.15	\$0.00	(\$2,640.15)
4700 - Interest	\$9.05	\$0.00	\$9.05	\$46.49	\$0.00	\$46.49	\$0.00	(\$46.49)
Total Income	\$8,165.65	\$7,996.00	\$169.65	\$43,437.07	\$39,979.52	\$3,457.55	\$95,951.52	\$52,514.45
Total Income	\$8,165.65	\$7,996.00	\$169.65	\$43,437.07	\$39,979.52	\$3,457.55	\$95,951.52	\$52,514.45
Expense								
<u>Administration</u>								
5000 - Insurance - Master	\$0.00	\$750.00	\$750.00	\$0.00	\$3,750.00	\$3,750.00	\$9,000.00	\$9,000.00
5015 - Accounting Fee	\$960.25	\$1,083.33	\$123.08	\$4,801.25	\$5,416.65	\$615.40	\$13,000.00	\$8,198.75
5020 - Legal - Collections	\$0.00	\$250.00	\$250.00	\$2,640.15	\$1,250.00	(\$1,390.15)	\$3,000.00	\$359.85
5142 - Legal - General	\$0.00	\$83.33	\$83.33	\$1,226.80	\$416.65	(\$810.15)	\$1,000.00	(\$226.80)
5170 - Audit & Tax Preparation	\$0.00	\$0.00	\$0.00	\$1,630.00	\$1,625.00	(\$5.00)	\$1,625.00	(\$5.00)
5180 - Computer/Web Maintenance	\$0.00	\$41.67	\$41.67	\$52.38	\$208.35	\$155.97	\$500.00	\$447.62
5245 - Payroll	\$1,161.00	\$1,500.00	\$339.00	\$4,428.00	\$7,500.00	\$3,072.00	\$18,000.00	\$13,572.00
5315 - Payroll Taxes	\$106.00	\$187.50	\$81.50	\$404.56	\$937.50	\$532.94	\$2,250.00	\$1,845.44
5320 - Payroll Fees	\$118.28	\$125.00	\$6.72	\$648.40	\$625.00	(\$23.40)	\$1,500.00	\$851.60
5325 - Insurance-Workmans Comp	\$0.00	\$112.50	\$112.50	\$0.00	\$562.50	\$562.50	\$1,350.00	\$1,350.00
5385 - Taxes and Licenses	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00	\$200.00	\$200.00	\$200.00
5490 - Bad Debt	\$0.00	\$125.00	\$125.00	\$0.00	\$625.00	\$625.00	\$1,500.00	\$1,500.00
5525 - Postage,Printing,Copies	\$68.55	\$183.33	\$114.78	\$678.39	\$916.65	\$238.26	\$2,200.00	\$1,521.61
5560 - Office Supplies	\$0.00	\$70.83	\$70.83	\$10.77	\$354.15	\$343.38	\$850.00	\$839.23
5595 - Newsletter	\$102.51	\$150.00	\$47.49	\$307.04	\$750.00	\$442.96	\$1,800.00	\$1,492.96
5630 - Meeting/Minutes	\$0.00	\$25.00	\$25.00	\$0.37	\$125.00	\$124.63	\$300.00	\$299.63
5631 - Mileage Reimbursement	\$0.00	\$25.00	\$25.00	\$31.63	\$125.00	\$93.37	\$300.00	\$268.37
5700 - Community Activities	\$0.00	\$83.33	\$83.33	\$95.99	\$416.65	\$320.66	\$1,000.00	\$904.01
5707 - Equestrian Committee	\$0.00	\$41.67	\$41.67	\$0.00	\$208.35	\$208.35	\$500.00	\$500.00
5805 - Bank Charges	\$0.00	\$4.17	\$4.17	\$0.00	\$20.85	\$20.85	\$50.00	\$50.00
5900 - Miscellaneous	\$25.00	\$0.00	(\$25.00)	\$100.00	\$0.00	(\$100.00)	\$0.00	(\$100.00)
Total Administration	\$2,541.59	\$4,841.66	\$2,300.07	\$17,055.73	\$26,033.30	\$8,977.57	\$59,925.00	\$42,869.27
<u>Buildings</u>								
6150.01 - General Barn Maintenance	\$0.00	\$83.33	\$83.33	\$0.00	\$416.65	\$416.65	\$1,000.00	\$1,000.00
6150.02 - General Clubhouse Repairs	\$215.79	\$316.67	\$100.88	\$4,491.75	\$1,583.35	(\$2,908.40)	\$3,800.00	(\$691.75)
6510 - Pool/Spas - Contract	\$0.00	\$291.67	\$291.67	\$0.00	\$1,458.35	\$1,458.35	\$3,500.00	\$3,500.00
6512 - Pool/Spas - Supplies/Chemicals	\$827.04	\$125.00	(\$702.04)	\$827.04	\$625.00	(\$202.04)	\$1,500.00	\$672.96
6630 - Supplies-Clubhouse	\$0.00	\$58.33	\$58.33	\$28.85	\$291.65	\$262.80	\$700.00	\$671.15
Total Buildings	\$1,042.83	\$875.00	(\$167.83)	\$5,347.64	\$4,375.00	(\$972.64)	\$10,500.00	\$5,152.36
<u>Grounds</u>								
6210 - Snow Removal	\$85.00	\$50.00	(\$35.00)	\$1,190.00	\$250.00	(\$940.00)	\$600.00	(\$590.00)
6275 - Arena Maintenance	\$0.00	\$104.17	\$104.17	\$0.00	\$520.85	\$520.85	\$1,250.00	\$1,250.00
6325 - Vandalism	\$0.00	\$16.67	\$16.67	\$0.00	\$83.35	\$83.35	\$200.00	\$200.00
6500 - Clubhouse-Grounds Upkeep	\$686.76	\$125.00	(\$561.76)	\$5,022.49	\$625.00	(\$4,397.49)	\$1,500.00	(\$3,522.49)
Total Grounds	\$771.76	\$295.84	(\$475.92)	\$6,212.49	\$1,479.20	(\$4,733.29)	\$3,550.00	(\$2,662.49)

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Accounts	5/1/2015 - 5/31/2015			1/1/2015 - 5/31/2015			Annual Budget	Remaining Budget
	Actual	Budget	Variance	Actual	Budget	Variance		
Insurance Claims								
7000 - Insurance Claims Income	\$0.00	\$0.00	\$0.00	\$0.44	\$0.00	(\$0.44)	\$0.00	(\$0.44)
7100 - Insurance Claims Expense	\$0.00	\$166.67	\$166.67	\$0.00	\$833.35	\$833.35	\$2,000.00	\$2,000.00
Total Insurance Claims	\$0.00	\$166.67	\$166.67	\$0.44	\$833.35	\$832.91	\$2,000.00	\$1,999.56
Utilities								
6590 - Utilities - Natural Gas (pool)	\$16.08	\$416.67	\$400.59	\$99.09	\$2,083.35	\$1,984.26	\$5,000.00	\$4,900.91
6700 - Utilities - Mailbox	\$27.82	\$33.33	\$5.51	\$126.23	\$166.65	\$40.42	\$400.00	\$273.77
6701 - Utilities - Barn/Arena	\$28.04	\$33.33	\$5.29	\$136.86	\$166.65	\$29.79	\$400.00	\$263.14
6702 - Utilities - Clubhouse	\$469.70	\$933.33	\$463.63	\$2,174.02	\$4,666.65	\$2,492.63	\$11,200.00	\$9,025.98
6760 - Trash	\$0.00	\$50.00	\$50.00	\$167.06	\$250.00	\$82.94	\$600.00	\$432.94
6770 - Telephone/Pager	\$137.63	\$200.00	\$62.37	\$1,079.93	\$1,000.00	(\$79.93)	\$2,400.00	\$1,320.07
Total Utilities	\$679.27	\$1,666.66	\$987.39	\$3,783.19	\$8,333.30	\$4,550.11	\$20,000.00	\$16,216.81
Total Expense	\$5,035.45	\$7,845.83	\$2,810.38	\$32,399.49	\$41,054.15	\$8,654.66	\$95,975.00	\$63,575.51
Operating Net Income	\$3,130.20	\$150.17	\$2,980.03	\$11,037.58	(\$1,074.63)	\$12,112.21	(\$23.48)	(\$11,061.06)
Reserve Income								
<u>Reserve Income</u>								
8010 - Reserve Transfer	\$1,523.00	\$1,523.00	\$0.00	\$7,615.48	\$7,615.48	\$0.00	\$18,276.48	\$10,661.00
8700 - Taxable Interest	\$3.45	\$0.00	\$3.45	\$14.24	\$0.00	\$14.24	\$0.00	(\$14.24)
Total Reserve Income	\$1,526.45	\$1,523.00	\$3.45	\$7,629.72	\$7,615.48	\$14.24	\$18,276.48	\$10,646.76
Total Reserve Income	\$1,526.45	\$1,523.00	\$3.45	\$7,629.72	\$7,615.48	\$14.24	\$18,276.48	\$10,646.76
Reserve Expense								
<u>Reserve Expenses</u>								
9040 - Windows/Window Wells	\$4,000.00	\$0.00	(\$4,000.00)	\$4,000.00	\$0.00	(\$4,000.00)	\$0.00	(\$4,000.00)
9205 - Clubhouse	\$0.00	\$1,522.92	\$1,522.92	\$0.00	\$7,614.60	\$7,614.60	\$18,275.00	\$18,275.00
Total Reserve Expenses	\$4,000.00	\$1,522.92	(\$2,477.08)	\$4,000.00	\$7,614.60	\$3,614.60	\$18,275.00	\$14,275.00
Total Reserve Expense	\$4,000.00	\$1,522.92	(\$2,477.08)	\$4,000.00	\$7,614.60	\$3,614.60	\$18,275.00	\$14,275.00
Reserve Net Income	(\$2,473.55)	\$0.08	(\$2,473.63)	\$3,629.72	\$0.88	\$3,628.84	\$1.48	(\$3,628.24)
Net Income	\$656.65	\$150.25	\$506.40	\$14,667.30	(\$1,073.75)	\$15,741.05	(\$22.00)	(\$14,689.30)