

**Pawnee Hills Community Association
Budget Comparison Report - Fund
9/1/2016 - 9/30/2016**

| Accounts | 9/1/2016 - 9/30/2016 | | | 1/1/2016 - 9/30/2016 | | | Annual Budget | Remaining Budget |
|---------------------------------------|----------------------|-------------------|-----------------|----------------------|--------------------|---------------------|--------------------|--------------------|
| | Actual | Budget | Variance | Actual | Budget | Variance | | |
| Income | | | | | | | | |
| <u>Income</u> | | | | | | | | |
| 4000 - Assessments | \$9,352.00 | \$9,352.00 | \$0.00 | \$84,168.00 | \$84,168.00 | \$0.00 | \$112,224.00 | \$28,056.00 |
| 4010 - Reserve Transfer | (\$1,496.32) | (\$1,496.32) | \$0.00 | (\$13,466.88) | (\$13,466.88) | \$0.00 | (\$17,955.84) | (\$4,488.96) |
| 4015 - Late Fees | \$15.00 | \$0.00 | \$15.00 | \$176.54 | \$0.00 | \$176.54 | \$0.00 | (\$176.54) |
| 4016 - Late Interest | \$126.36 | \$0.00 | \$126.36 | \$1,127.05 | \$0.00 | \$1,127.05 | \$0.00 | (\$1,127.05) |
| 4020 - Legal - Collections | \$0.00 | \$0.00 | \$0.00 | \$218.15 | \$0.00 | \$218.15 | \$0.00 | (\$218.15) |
| 4021 - Legal - Covenant Enforcement | \$0.00 | \$0.00 | \$0.00 | (\$103.85) | \$0.00 | (\$103.85) | \$0.00 | \$103.85 |
| 4115 - Superlien Income | \$0.00 | \$0.00 | \$0.00 | \$342.00 | \$0.00 | \$342.00 | \$0.00 | (\$342.00) |
| 4700 - Interest | \$9.36 | \$0.00 | \$9.36 | \$85.49 | \$0.00 | \$85.49 | \$0.00 | (\$85.49) |
| Total Income | \$8,006.40 | \$7,855.68 | \$150.72 | \$72,546.50 | \$70,701.12 | \$1,845.38 | \$94,268.16 | \$21,721.66 |
| Total Income | \$8,006.40 | \$7,855.68 | \$150.72 | \$72,546.50 | \$70,701.12 | \$1,845.38 | \$94,268.16 | \$21,721.66 |
| Expense | | | | | | | | |
| <u>Administration</u> | | | | | | | | |
| 5000 - Insurance - Master | \$0.00 | \$625.00 | \$625.00 | \$8,085.00 | \$5,625.00 | (\$2,460.00) | \$7,500.00 | (\$585.00) |
| 5015 - Accounting Fee | \$960.25 | \$1,100.00 | \$139.75 | \$8,642.25 | \$9,900.00 | \$1,257.75 | \$13,200.00 | \$4,557.75 |
| 5020 - Legal - Collections | \$0.00 | \$250.00 | \$250.00 | \$218.15 | \$2,250.00 | \$2,031.85 | \$3,000.00 | \$2,781.85 |
| 5142 - Legal - General | \$0.00 | \$125.00 | \$125.00 | \$22.00 | \$1,125.00 | \$1,103.00 | \$1,500.00 | \$1,478.00 |
| 5170 - Audit & Tax Preparation | \$0.00 | \$137.50 | \$137.50 | \$1,630.00 | \$1,237.50 | (\$392.50) | \$1,650.00 | \$20.00 |
| 5180 - Computer/Web Maintenance | \$0.00 | \$25.00 | \$25.00 | \$269.75 | \$225.00 | (\$44.75) | \$300.00 | \$30.25 |
| 5245 - Payroll | \$3,030.00 | \$1,875.00 | (\$1,155.00) | \$14,253.15 | \$16,875.00 | \$2,621.85 | \$22,500.00 | \$8,246.85 |
| 5315 - Payroll Taxes | \$243.22 | \$234.38 | (\$8.84) | \$1,317.36 | \$2,109.42 | \$792.06 | \$2,812.50 | \$1,495.14 |
| 5320 - Payroll Fees | \$119.50 | \$125.00 | \$5.50 | \$1,211.00 | \$1,125.00 | (\$86.00) | \$1,500.00 | \$289.00 |
| 5325 - Insurance-Workmans Comp | \$0.00 | \$150.00 | \$150.00 | \$1,803.00 | \$1,350.00 | (\$453.00) | \$1,800.00 | (\$3.00) |
| 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 | \$1,125.00 | \$1,125.00 | \$1,500.00 | \$1,500.00 |
| 5525 - Postage,Printing,Copies | \$35.44 | \$83.33 | \$47.89 | \$1,440.42 | \$749.97 | (\$690.45) | \$1,000.00 | (\$440.42) |
| 5560 - Office Supplies | \$0.00 | \$41.67 | \$41.67 | \$127.18 | \$375.03 | \$247.85 | \$500.00 | \$372.82 |
| 5595 - Newsletter | \$0.00 | \$130.00 | \$130.00 | \$323.11 | \$1,170.00 | \$846.89 | \$1,560.00 | \$1,236.89 |
| 5630 - Meeting/Minutes | \$0.00 | \$25.00 | \$25.00 | \$137.29 | \$225.00 | \$87.71 | \$300.00 | \$162.71 |
| 5631 - Mileage Reimbursement | \$0.00 | \$20.83 | \$20.83 | \$0.00 | \$187.47 | \$187.47 | \$250.00 | \$250.00 |
| 5700 - Community Activities | \$0.00 | \$83.33 | \$83.33 | \$585.99 | \$749.97 | \$163.98 | \$1,000.00 | \$414.01 |
| 5707 - Equestrian Committee | \$0.00 | \$83.33 | \$83.33 | \$0.00 | \$749.97 | \$749.97 | \$1,000.00 | \$1,000.00 |
| 5805 - Bank Charges | \$0.00 | \$4.17 | \$4.17 | \$0.00 | \$37.53 | \$37.53 | \$50.00 | \$50.00 |
| 5900 - Miscellaneous | \$25.00 | \$16.67 | (\$8.33) | \$225.00 | \$150.03 | (\$74.97) | \$200.00 | (\$25.00) |
| Total Administration | \$4,413.41 | \$5,260.21 | \$846.80 | \$40,390.65 | \$47,541.89 | \$7,151.24 | \$63,322.50 | \$22,931.85 |
| <u>Buildings</u> | | | | | | | | |
| 6150.01 - General Barn Maintenance | \$49.99 | \$83.33 | \$33.34 | \$2,362.84 | \$749.97 | (\$1,612.87) | \$1,000.00 | (\$1,362.84) |
| 6150.02 - General Clubhouse Repairs | \$49.99 | \$500.00 | \$450.01 | \$2,762.31 | \$4,500.00 | \$1,737.69 | \$6,000.00 | \$3,237.69 |
| 6510 - Pool/Spas - Contract | \$0.00 | \$166.67 | \$166.67 | \$1,023.77 | \$1,500.03 | \$476.26 | \$2,000.00 | \$976.23 |
| 6512 - Pool/Spas - Supplies/Chemicals | \$0.00 | \$166.67 | \$166.67 | \$1,092.05 | \$1,500.03 | \$407.98 | \$2,000.00 | \$907.95 |
| 6630 - Supplies-Clubhouse | \$32.39 | \$50.00 | \$17.61 | \$335.95 | \$450.00 | \$114.05 | \$600.00 | \$264.05 |
| Total Buildings | \$132.37 | \$966.67 | \$834.30 | \$7,576.92 | \$8,700.03 | \$1,123.11 | \$11,600.00 | \$4,023.08 |
| <u>Grounds</u> | | | | | | | | |
| 6210 - Snow Removal | \$0.00 | \$100.00 | \$100.00 | \$935.00 | \$900.00 | (\$35.00) | \$1,200.00 | \$265.00 |
| 6275 - Arena Maintenance | \$0.00 | \$104.17 | \$104.17 | \$1,982.20 | \$937.53 | (\$1,044.67) | \$1,250.00 | (\$732.20) |
| 6325 - Vandalism | \$0.00 | \$16.67 | \$16.67 | \$0.00 | \$150.03 | \$150.03 | \$200.00 | \$200.00 |
| 6500 - Clubhouse-Grounds Upkeep | \$301.38 | \$166.67 | (\$134.71) | \$1,990.78 | \$1,500.03 | (\$490.75) | \$2,000.00 | \$9.22 |
| Total Grounds | \$301.38 | \$387.51 | \$86.13 | \$4,907.98 | \$3,487.59 | (\$1,420.39) | \$4,650.00 | (\$257.98) |

**Pawnee Hills Community Association
Budget Comparison Report - Fund
9/1/2016 - 9/30/2016**

| Accounts | 9/1/2016 - 9/30/2016 | | | 1/1/2016 - 9/30/2016 | | | Annual Budget | Remaining Budget |
|---------------------------------------|----------------------|-------------------|-------------------|----------------------|--------------------|--------------------|--------------------|----------------------|
| | Actual | Budget | Variance | Actual | Budget | Variance | | |
| <u>Insurance Claims</u> | | | | | | | | |
| 7100 - Insurance Claims Expense | \$0.00 | \$166.67 | \$166.67 | \$0.00 | \$1,500.03 | \$1,500.03 | \$2,000.00 | \$2,000.00 |
| Total Insurance Claims | \$0.00 | \$166.67 | \$166.67 | \$0.00 | \$1,500.03 | \$1,500.03 | \$2,000.00 | \$2,000.00 |
| <u>Recreation</u> | | | | | | | | |
| 6560 - Security | (\$49.99) | \$0.00 | \$49.99 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Recreation | (\$49.99) | \$0.00 | \$49.99 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| <u>Utilities</u> | | | | | | | | |
| 6590 - Utilities - Natural Gas (pool) | \$314.00 | \$216.67 | (\$97.33) | \$1,588.38 | \$1,950.03 | \$361.65 | \$2,600.00 | \$1,011.62 |
| 6700 - Utilities - Mailbox | \$0.00 | \$29.17 | \$29.17 | \$199.33 | \$262.53 | \$63.20 | \$350.00 | \$150.67 |
| 6701 - Utilities - Barn/Arena | \$0.00 | \$29.17 | \$29.17 | \$221.91 | \$262.53 | \$40.62 | \$350.00 | \$128.09 |
| 6702 - Utilities - Clubhouse | \$0.00 | \$533.33 | \$533.33 | \$2,848.86 | \$4,799.97 | \$1,951.11 | \$6,400.00 | \$3,551.14 |
| 6760 - Trash | \$0.00 | \$50.00 | \$50.00 | \$240.82 | \$450.00 | \$209.18 | \$600.00 | \$359.18 |
| 6770 - Telephone/Pager | \$133.98 | \$200.00 | \$66.02 | \$1,356.79 | \$1,800.00 | \$443.21 | \$2,400.00 | \$1,043.21 |
| 6771 - Cable/Internet/Satelite/TV | (\$133.98) | \$0.00 | \$133.98 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Utilities | \$314.00 | \$1,058.34 | \$744.34 | \$6,456.09 | \$9,525.06 | \$3,068.97 | \$12,700.00 | \$6,243.91 |
| Total Expense | \$5,111.17 | \$7,839.40 | \$2,728.23 | \$59,331.64 | \$70,754.60 | \$11,422.96 | \$94,272.50 | \$34,940.86 |
| Operating Net Income | \$2,895.23 | \$16.28 | \$2,878.95 | \$13,214.86 | (\$53.48) | \$13,268.34 | (\$4.34) | (\$13,219.20) |
| <u>Reserve Income</u> | | | | | | | | |
| <u>Reserve Income</u> | | | | | | | | |
| 8010 - Reserve Transfer | \$1,496.32 | \$1,496.32 | \$0.00 | \$13,466.88 | \$13,466.88 | \$0.00 | \$17,955.84 | \$4,488.96 |
| 8700 - Taxable Interest | \$4.49 | \$0.00 | \$4.49 | \$31.99 | \$0.00 | \$31.99 | \$0.00 | (\$31.99) |
| Total Reserve Income | \$1,500.81 | \$1,496.32 | \$4.49 | \$13,498.87 | \$13,466.88 | \$31.99 | \$17,955.84 | \$4,456.97 |
| Total Reserve Income | \$1,500.81 | \$1,496.32 | \$4.49 | \$13,498.87 | \$13,466.88 | \$31.99 | \$17,955.84 | \$4,456.97 |
| <u>Reserve Expense</u> | | | | | | | | |
| <u>Reserve Expenses</u> | | | | | | | | |
| 9205 - Clubhouse | \$0.00 | \$1,495.83 | \$1,495.83 | \$0.00 | \$13,462.47 | \$13,462.47 | \$17,950.00 | \$17,950.00 |
| Total Reserve Expenses | \$0.00 | \$1,495.83 | \$1,495.83 | \$0.00 | \$13,462.47 | \$13,462.47 | \$17,950.00 | \$17,950.00 |
| Total Reserve Expense | \$0.00 | \$1,495.83 | \$1,495.83 | \$0.00 | \$13,462.47 | \$13,462.47 | \$17,950.00 | \$17,950.00 |
| Reserve Net Income | \$1,500.81 | \$0.49 | \$1,500.32 | \$13,498.87 | \$4.41 | \$13,494.46 | \$5.84 | (\$13,493.03) |
| Net Income | \$4,396.04 | \$16.77 | \$4,379.27 | \$26,713.73 | (\$49.07) | \$26,762.80 | \$1.50 | (\$26,712.23) |