

**Pawnee Hills Community Association
Budget Comparison Report
5/1/2017 - 5/31/2017**

	5/1/2017 - 5/31/2017			1/1/2017 - 5/31/2017			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Income							
<u>Income</u>							
4000 - Assessments	\$9,352.00	\$9,352.00	\$0.00	\$46,760.00	\$46,760.00	\$0.00	\$112,224.00
4010 - Reserve Transfer	(\$1,870.40)	(\$1,870.40)	\$0.00	(\$9,352.00)	(\$9,352.00)	\$0.00	(\$22,444.80)
4015 - Late Fees	\$17.50	\$0.00	\$17.50	\$85.00	\$0.00	\$85.00	\$0.00
4016 - Late Interest	\$148.78	\$0.00	\$148.78	\$700.60	\$0.00	\$700.60	\$0.00
4700 - Interest	\$3.70	\$0.00	\$3.70	\$17.03	\$0.00	\$17.03	\$0.00
Total Income	\$7,651.58	\$7,481.60	\$169.98	\$38,210.63	\$37,408.00	\$802.63	\$89,779.20
Total Income	\$7,651.58	\$7,481.60	\$169.98	\$38,210.63	\$37,408.00	\$802.63	\$89,779.20
Expense							
<u>Administration</u>							
5000 - Insurance - Master	\$0.00	\$775.00	\$775.00	\$0.00	\$3,875.00	\$3,875.00	\$9,300.00
5015 - Accounting Fee	\$960.25	\$966.67	\$6.42	\$4,801.25	\$4,833.35	\$32.10	\$11,600.00
5020 - Legal - Collections	\$0.00	\$125.00	\$125.00	\$0.00	\$625.00	\$625.00	\$1,500.00
5142 - Legal - General	\$0.00	\$125.00	\$125.00	\$3,189.00	\$625.00	(\$2,564.00)	\$1,500.00
5170 - Audit & Tax Preparation	\$0.00	\$141.67	\$141.67	\$1,700.00	\$708.35	(\$991.65)	\$1,700.00
5180 - Computer/Web Maintenance	\$0.00	\$22.92	\$22.92	\$52.38	\$114.60	\$62.22	\$275.00
5245 - Payroll	\$1,512.00	\$1,620.00	\$108.00	\$5,274.00	\$8,100.00	\$2,826.00	\$19,440.00
5315 - Payroll Taxes	\$137.73	\$202.50	\$64.77	\$480.44	\$1,012.50	\$532.06	\$2,430.00
5320 - Payroll Fees	\$130.19	\$150.00	\$19.81	\$718.07	\$750.00	\$31.93	\$1,800.00
5325 - Insurance-Workmans Comp	\$0.00	\$166.67	\$166.67	\$0.00	\$833.35	\$833.35	\$2,000.00
5385 - Taxes and Licenses	\$0.00	\$8.33	\$8.33	\$0.00	\$41.65	\$41.65	\$100.00
5490 - Bad Debt	\$0.00	\$100.00	\$100.00	\$0.00	\$500.00	\$500.00	\$1,200.00
5525 - Postage,Printing,Copies	\$24.05	\$200.00	\$175.95	\$998.51	\$1,000.00	\$1.49	\$2,400.00
5560 - Office Supplies	\$103.08	\$16.67	(\$86.41)	\$193.49	\$83.35	(\$110.14)	\$200.00
5595 - Newsletter	\$134.88	\$192.50	\$57.62	\$998.95	\$962.50	(\$36.45)	\$2,310.00
5630 - Meeting/Minutes	\$0.00	\$50.00	\$50.00	\$72.08	\$250.00	\$177.92	\$600.00
5631 - Mileage Reimbursement	\$0.00	\$8.33	\$8.33	\$0.00	\$41.65	\$41.65	\$100.00
5700 - Community Activities	\$0.00	\$62.50	\$62.50	\$82.52	\$312.50	\$229.98	\$750.00
5707 - Equestrian Committee	\$402.06	\$41.67	(\$360.39)	\$402.06	\$208.35	(\$193.71)	\$500.00
5708 - Covenant Committee	\$0.00	\$8.33	\$8.33	\$0.00	\$41.65	\$41.65	\$100.00
5709 - Welcoming Committee	\$0.00	\$12.50	\$12.50	\$41.26	\$62.50	\$21.24	\$150.00
5805 - Bank Charges	\$0.00	\$4.17	\$4.17	\$0.00	\$20.85	\$20.85	\$50.00

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5900 - Miscellaneous	\$25.00	\$25.00	\$0.00	\$125.00	\$125.00	\$0.00	\$300.00
Total Administration	\$3,429.24	\$5,025.43	\$1,596.19	\$19,129.01	\$25,127.15	\$5,998.14	\$60,305.00
Buildings							
6030 - Plumbing and Electric	\$0.00	\$0.00	\$0.00	(\$362.98)	\$0.00	\$362.98	\$0.00
6150.01 - General Barn Maintenance	\$0.00	\$41.67	\$41.67	\$50.60	\$208.35	\$157.75	\$500.00
6150.02 - General Clubhouse Repairs	\$0.00	\$537.50	\$537.50	\$562.06	\$2,687.50	\$2,125.44	\$6,450.00
6510 - Pool/Spas - Contract	\$0.00	\$141.67	\$141.67	\$0.00	\$708.35	\$708.35	\$1,700.00
6512 - Pool/Spas - Supplies/Chemicals	\$86.55	\$91.67	\$5.12	\$86.55	\$458.35	\$371.80	\$1,100.00
6630 - Supplies-Clubhouse	\$0.00	\$41.67	\$41.67	\$17.74	\$208.35	\$190.61	\$500.00
Total Buildings	\$86.55	\$854.18	\$767.63	\$353.97	\$4,270.90	\$3,916.93	\$10,250.00
Grounds							
6210 - Snow Removal	\$0.00	\$106.25	\$106.25	\$255.00	\$531.25	\$276.25	\$1,275.00
6275 - Arena Maintenance	\$0.00	\$166.67	\$166.67	\$0.00	\$833.35	\$833.35	\$2,000.00
6500 - Clubhouse-Grounds Upkeep	\$0.00	\$166.67	\$166.67	\$250.01	\$833.35	\$583.34	\$2,000.00
Total Grounds	\$0.00	\$439.59	\$439.59	\$505.01	\$2,197.95	\$1,692.94	\$5,275.00
Insurance Claims							
7100 - Insurance Claims Expense	\$0.00	\$208.33	\$208.33	\$0.00	\$1,041.65	\$1,041.65	\$2,500.00
Total Insurance Claims	\$0.00	\$208.33	\$208.33	\$0.00	\$1,041.65	\$1,041.65	\$2,500.00
Recreation							
6560 - Security	\$49.99	\$50.00	\$0.01	\$249.95	\$250.00	\$0.05	\$600.00
Total Recreation	\$49.99	\$50.00	\$0.01	\$249.95	\$250.00	\$0.05	\$600.00
Utilities							
6590 - Utilities - Natural Gas (pool)	\$22.70	\$166.67	\$143.97	\$209.72	\$833.35	\$623.63	\$2,000.00
6700 - Utilities - Mailbox	\$49.63	\$30.00	(\$19.63)	\$163.34	\$150.00	(\$13.34)	\$360.00
6701 - Utilities - Barn/Arena	\$46.69	\$41.67	(\$5.02)	\$148.89	\$208.35	\$59.46	\$500.00
6702 - Utilities - Clubhouse	\$530.69	\$450.00	(\$80.69)	\$2,180.40	\$2,250.00	\$69.60	\$5,400.00
6760 - Trash	\$0.00	\$30.00	\$30.00	\$163.33	\$150.00	(\$13.33)	\$360.00
6770 - Telephone/Pager	\$146.86	\$185.00	\$38.14	\$880.47	\$925.00	\$44.53	\$2,220.00
Total Utilities	\$796.57	\$903.34	\$106.77	\$3,746.15	\$4,516.70	\$770.55	\$10,840.00

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Total Expense	\$4,362.35	\$7,480.87	\$3,118.52	\$23,984.09	\$37,404.35	\$13,420.26	\$89,770.00
Operating Net Income	\$3,289.23	\$0.73	\$3,288.50	\$14,226.54	\$3.65	\$14,222.89	\$9.20
Reserve Income							
<u>Reserve Income</u>							
8010 - Reserve Transfer	\$1,870.40	\$1,870.40	\$0.00	\$9,352.00	\$9,352.00	\$0.00	\$22,444.80
8700 - Taxable Interest	\$14.33	\$4.17	\$10.16	\$76.72	\$20.85	\$55.87	\$50.00
<u>Total Reserve Income</u>	\$1,884.73	\$1,874.57	\$10.16	\$9,428.72	\$9,372.85	\$55.87	\$22,494.80
Total Reserve Income	\$1,884.73	\$1,874.57	\$10.16	\$9,428.72	\$9,372.85	\$55.87	\$22,494.80
Reserve Expense							
<u>Reserve Expenses</u>							
9180 - Arena	\$18,711.04	\$1,708.33	(\$17,002.71)	\$33,136.04	\$8,541.65	(\$24,594.39)	\$20,500.00
9400 - Reserve Study	\$0.00	\$166.67	\$166.67	\$0.00	\$833.35	\$833.35	\$2,000.00
<u>Total Reserve Expenses</u>	\$18,711.04	\$1,875.00	(\$16,836.04)	\$33,136.04	\$9,375.00	(\$23,761.04)	\$22,500.00
Total Reserve Expense	\$18,711.04	\$1,875.00	(\$16,836.04)	\$33,136.04	\$9,375.00	(\$23,761.04)	\$22,500.00
Reserve Net Income	(\$16,826.31)	(\$0.43)	(\$16,825.88)	(\$23,707.32)	(\$2.15)	(\$23,705.17)	(\$5.20)
Net Income	(\$13,537.08)	\$0.30	(\$13,537.38)	(\$9,480.78)	\$1.50	(\$9,482.28)	\$4.00