

**Pawnee Hills Community Association
Budget Comparison Report
8/1/2017 - 8/31/2017**

	8/1/2017 - 8/31/2017			1/1/2017 - 8/31/2017			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Income							
<u>Income</u>							
4000 - Assessments	\$9,352.00	\$9,352.00	\$0.00	\$74,816.00	\$74,816.00	\$0.00	\$112,224.00
4010 - Reserve Transfer	(\$1,870.40)	(\$1,870.40)	\$0.00	(\$14,963.20)	(\$14,963.20)	\$0.00	(\$22,444.80)
4015 - Late Fees	\$12.50	\$0.00	\$12.50	\$132.50	\$0.00	\$132.50	\$0.00
4016 - Late Interest	\$111.14	\$0.00	\$111.14	\$1,025.83	\$0.00	\$1,025.83	\$0.00
4700 - Interest	\$3.47	\$0.00	\$3.47	\$27.33	\$0.00	\$27.33	\$0.00
Total Income	\$7,608.71	\$7,481.60	\$127.11	\$61,038.46	\$59,852.80	\$1,185.66	\$89,779.20
Total Income	\$7,608.71	\$7,481.60	\$127.11	\$61,038.46	\$59,852.80	\$1,185.66	\$89,779.20
Expense							
<u>Administration</u>							
5000 - Insurance - Master	\$0.00	\$775.00	\$775.00	\$8,361.00	\$6,200.00	(\$2,161.00)	\$9,300.00
5015 - Accounting Fee	\$960.25	\$966.67	\$6.42	\$7,682.00	\$7,733.36	\$51.36	\$11,600.00
5020 - Legal - Collections	\$0.00	\$125.00	\$125.00	\$0.00	\$1,000.00	\$1,000.00	\$1,500.00
5142 - Legal - General	\$116.00	\$125.00	\$9.00	\$3,305.00	\$1,000.00	(\$2,305.00)	\$1,500.00
5170 - Audit & Tax Preparation	\$0.00	\$141.67	\$141.67	\$1,700.00	\$1,133.36	(\$566.64)	\$1,700.00
5180 - Computer/Web Maintenance	\$163.56	\$22.92	(\$140.64)	\$283.31	\$183.36	(\$99.95)	\$275.00
5245 - Payroll	\$2,592.00	\$1,620.00	(\$972.00)	\$11,952.00	\$12,960.00	\$1,008.00	\$19,440.00
5315 - Payroll Taxes	\$220.57	\$202.50	(\$18.07)	\$1,059.08	\$1,620.00	\$560.92	\$2,430.00
5320 - Payroll Fees	\$136.57	\$150.00	\$13.43	\$1,105.78	\$1,200.00	\$94.22	\$1,800.00
5325 - Insurance-Workmans Comp	\$0.00	\$166.67	\$166.67	\$1,214.00	\$1,333.36	\$119.36	\$2,000.00
5385 - Taxes and Licenses	\$0.00	\$8.33	\$8.33	\$0.00	\$66.64	\$66.64	\$100.00
5490 - Bad Debt	\$0.00	\$100.00	\$100.00	\$0.00	\$800.00	\$800.00	\$1,200.00
5525 - Postage,Printing,Copies	\$41.25	\$200.00	\$158.75	\$1,120.53	\$1,600.00	\$479.47	\$2,400.00
5560 - Office Supplies	\$0.00	\$16.67	\$16.67	\$193.49	\$133.36	(\$60.13)	\$200.00
5595 - Newsletter	\$0.00	\$192.50	\$192.50	\$1,268.71	\$1,540.00	\$271.29	\$2,310.00
5630 - Meeting/Minutes	\$0.00	\$50.00	\$50.00	\$147.61	\$400.00	\$252.39	\$600.00
5631 - Mileage Reimbursement	\$0.00	\$8.33	\$8.33	\$0.00	\$66.64	\$66.64	\$100.00
5700 - Community Activities	\$0.00	\$62.50	\$62.50	\$82.52	\$500.00	\$417.48	\$750.00
5707 - Equestrian Committee	\$0.00	\$41.67	\$41.67	\$752.06	\$333.36	(\$418.70)	\$500.00
5708 - Covenant Committee	\$0.00	\$8.33	\$8.33	\$0.00	\$66.64	\$66.64	\$100.00
5709 - Welcoming Committee	\$0.00	\$12.50	\$12.50	\$41.26	\$100.00	\$58.74	\$150.00
5805 - Bank Charges	\$0.00	\$4.17	\$4.17	\$0.00	\$33.36	\$33.36	\$50.00

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5900 - Miscellaneous	\$25.00	\$25.00	\$0.00	\$200.00	\$200.00	\$0.00	\$300.00
<u>Total Administration</u>	\$4,255.20	\$5,025.43	\$770.23	\$40,468.35	\$40,203.44	(\$264.91)	\$60,305.00
<u>Buildings</u>							
6150.01 - General Barn Maintenance	\$0.00	\$41.67	\$41.67	\$50.60	\$333.36	\$282.76	\$500.00
6150.02 - General Clubhouse Repairs	\$1,000.00	\$537.50	(\$462.50)	\$1,665.36	\$4,300.00	\$2,634.64	\$6,450.00
6510 - Pool/Spas - Contract	\$0.00	\$141.67	\$141.67	\$778.45	\$1,133.36	\$354.91	\$1,700.00
6512 - Pool/Spas - Supplies/Chemicals	\$0.00	\$91.67	\$91.67	\$1,727.64	\$733.36	(\$994.28)	\$1,100.00
6630 - Supplies-Clubhouse	\$0.00	\$41.67	\$41.67	\$99.50	\$333.36	\$233.86	\$500.00
<u>Total Buildings</u>	\$1,000.00	\$854.18	(\$145.82)	\$4,321.55	\$6,833.44	\$2,511.89	\$10,250.00
<u>Grounds</u>							
6210 - Snow Removal	\$0.00	\$106.25	\$106.25	\$510.00	\$850.00	\$340.00	\$1,275.00
6275 - Arena Maintenance	\$1,945.83	\$166.67	(\$1,779.16)	\$2,983.93	\$1,333.36	(\$1,650.57)	\$2,000.00
6500 - Clubhouse-Grounds Upkeep	\$191.19	\$166.67	(\$24.52)	\$452.57	\$1,333.36	\$880.79	\$2,000.00
<u>Total Grounds</u>	\$2,137.02	\$439.59	(\$1,697.43)	\$3,946.50	\$3,516.72	(\$429.78)	\$5,275.00
<u>Insurance Claims</u>							
7100 - Insurance Claims Expense	\$0.00	\$208.33	\$208.33	\$0.00	\$1,666.64	\$1,666.64	\$2,500.00
<u>Total Insurance Claims</u>	\$0.00	\$208.33	\$208.33	\$0.00	\$1,666.64	\$1,666.64	\$2,500.00
<u>Recreation</u>							
6560 - Security	\$49.99	\$50.00	\$0.01	\$399.92	\$400.00	\$0.08	\$600.00
<u>Total Recreation</u>	\$49.99	\$50.00	\$0.01	\$399.92	\$400.00	\$0.08	\$600.00
<u>Utilities</u>							
6590 - Utilities - Natural Gas (pool)	\$407.23	\$166.67	(\$240.56)	\$1,550.14	\$1,333.36	(\$216.78)	\$2,000.00
6700 - Utilities - Mailbox	\$24.64	\$30.00	\$5.36	\$212.74	\$240.00	\$27.26	\$360.00
6701 - Utilities - Barn/Arena	\$23.34	\$41.67	\$18.33	\$195.57	\$333.36	\$137.79	\$500.00
6702 - Utilities - Clubhouse	\$405.80	\$450.00	\$44.20	\$2,652.98	\$3,600.00	\$947.02	\$5,400.00
6760 - Trash	\$0.00	\$30.00	\$30.00	\$245.30	\$240.00	(\$5.30)	\$360.00
6770 - Telephone/Pager	\$0.00	\$185.00	\$185.00	\$1,174.41	\$1,480.00	\$305.59	\$2,220.00
<u>Total Utilities</u>	\$861.01	\$903.34	\$42.33	\$5,031.14	\$7,226.72	\$1,195.58	\$10,840.00
<u>Total Expense</u>	\$8,303.22	\$7,480.87	(\$822.35)	\$55,167.46	\$59,846.96	\$4,679.50	\$89,770.00

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Operating Net Income	(\$694.51)	\$0.73	(\$695.24)	\$5,871.00	\$5.84	\$5,865.16	\$9.20
Reserve Income							
<u>Reserve Income</u>							
8010 - Reserve Transfer	\$1,870.40	\$1,870.40	\$0.00	\$14,963.20	\$14,963.20	\$0.00	\$22,444.80
8700 - Taxable Interest	\$11.35	\$4.17	\$7.18	\$111.51	\$33.36	\$78.15	\$50.00
<u>Total Reserve Income</u>	\$1,881.75	\$1,874.57	\$7.18	\$15,074.71	\$14,996.56	\$78.15	\$22,494.80
Total Reserve Income	\$1,881.75	\$1,874.57	\$7.18	\$15,074.71	\$14,996.56	\$78.15	\$22,494.80
Reserve Expense							
<u>Reserve Expenses</u>							
9180 - Arena	(\$101.35)	\$1,708.33	\$1,809.68	\$39,791.92	\$13,666.64	(\$26,125.28)	\$20,500.00
9400 - Reserve Study	\$0.00	\$166.67	\$166.67	\$0.00	\$1,333.36	\$1,333.36	\$2,000.00
<u>Total Reserve Expenses</u>	(\$101.35)	\$1,875.00	\$1,976.35	\$39,791.92	\$15,000.00	(\$24,791.92)	\$22,500.00
Total Reserve Expense	(\$101.35)	\$1,875.00	\$1,976.35	\$39,791.92	\$15,000.00	(\$24,791.92)	\$22,500.00
Reserve Net Income	\$1,983.10	(\$0.43)	\$1,983.53	(\$24,717.21)	(\$3.44)	(\$24,713.77)	(\$5.20)
Net Income	\$1,288.59	\$0.30	\$1,288.29	(\$18,846.21)	\$2.40	(\$18,848.61)	\$4.00