

**Pawnee Hills Community Association
Budget Comparison Report
12/1/2017 - 12/31/2017**

	12/1/2017 - 12/31/2017			1/1/2017 - 12/31/2017			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Income							
<u>Income</u>							
4000 - Assessments	\$9,352.00	\$9,352.00	\$0.00	\$112,168.00	\$112,224.00	(\$56.00)	\$112,224.00
4010 - Reserve Transfer	(\$1,870.40)	(\$1,870.40)	\$0.00	(\$22,444.80)	(\$22,444.80)	\$0.00	(\$22,444.80)
4015 - Late Fees	\$17.50	\$0.00	\$17.50	\$197.50	\$0.00	\$197.50	\$0.00
4016 - Late Interest	\$117.86	\$0.00	\$117.86	\$1,481.78	\$0.00	\$1,481.78	\$0.00
4700 - Interest	\$3.25	\$0.00	\$3.25	\$40.77	\$0.00	\$40.77	\$0.00
Total Income	\$7,620.21	\$7,481.60	\$138.61	\$91,443.25	\$89,779.20	\$1,664.05	\$89,779.20
Total Income	\$7,620.21	\$7,481.60	\$138.61	\$91,443.25	\$89,779.20	\$1,664.05	\$89,779.20
Expense							
<u>Administration</u>							
5000 - Insurance - Master	\$0.00	\$775.00	\$775.00	\$1,090.90	\$9,300.00	\$8,209.10	\$9,300.00
5015 - Accounting Fee	\$960.25	\$966.63	\$6.38	\$11,523.00	\$11,600.00	\$77.00	\$11,600.00
5020 - Legal - Collections	\$0.00	\$125.00	\$125.00	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00
5142 - Legal - General	\$0.00	\$125.00	\$125.00	\$3,421.00	\$1,500.00	(\$1,921.00)	\$1,500.00
5170 - Audit & Tax Preparation	\$0.00	\$141.63	\$141.63	\$1,700.00	\$1,700.00	\$0.00	\$1,700.00
5180 - Computer/Web Maintenance	\$0.00	\$22.88	\$22.88	\$283.31	\$275.00	(\$8.31)	\$275.00
5245 - Payroll	\$1,422.00	\$1,620.00	\$198.00	\$20,448.00	\$19,440.00	(\$1,008.00)	\$19,440.00
5315 - Payroll Taxes	\$108.78	\$202.50	\$93.72	\$1,713.74	\$2,430.00	\$716.26	\$2,430.00
5320 - Payroll Fees	\$125.57	\$150.00	\$24.43	\$1,619.06	\$1,800.00	\$180.94	\$1,800.00
5325 - Insurance-Workmans Comp	\$0.00	\$166.63	\$166.63	\$1,492.00	\$2,000.00	\$508.00	\$2,000.00
5385 - Taxes and Licenses	\$0.00	\$8.37	\$8.37	\$0.00	\$100.00	\$100.00	\$100.00
5490 - Bad Debt	\$0.00	\$100.00	\$100.00	\$0.00	\$1,200.00	\$1,200.00	\$1,200.00
5525 - Postage,Printing,Copies	\$50.00	\$200.00	\$150.00	\$1,269.17	\$2,400.00	\$1,130.83	\$2,400.00
5560 - Office Supplies	\$0.00	\$16.63	\$16.63	\$193.49	\$200.00	\$6.51	\$200.00
5595 - Newsletter	\$134.88	\$192.50	\$57.62	\$1,983.53	\$2,310.00	\$326.47	\$2,310.00
5630 - Meeting/Minutes	\$0.00	\$50.00	\$50.00	\$245.61	\$600.00	\$354.39	\$600.00
5631 - Mileage Reimbursement	\$0.00	\$8.37	\$8.37	\$0.00	\$100.00	\$100.00	\$100.00
5700 - Community Activities	\$100.00	\$62.50	(\$37.50)	\$673.39	\$750.00	\$76.61	\$750.00
5707 - Equestrian Committee	\$0.00	\$41.63	\$41.63	\$752.06	\$500.00	(\$252.06)	\$500.00
5708 - Covenant Committee	\$87.99	\$8.37	(\$79.62)	\$87.99	\$100.00	\$12.01	\$100.00
5709 - Welcoming Committee	\$0.00	\$12.50	\$12.50	\$50.76	\$150.00	\$99.24	\$150.00
5805 - Bank Charges	\$0.00	\$4.13	\$4.13	\$0.00	\$50.00	\$50.00	\$50.00

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5900 - Miscellaneous	\$25.00	\$25.00	\$0.00	\$300.00	\$300.00	\$0.00	\$300.00
Total Administration	\$3,014.47	\$5,025.27	\$2,010.80	\$48,847.01	\$60,305.00	\$11,457.99	\$60,305.00
Buildings							
6150.01 - General Barn Maintenance	\$0.00	\$41.63	\$41.63	\$50.60	\$500.00	\$449.40	\$500.00
6150.02 - General Clubhouse Repairs	\$0.00	\$537.50	\$537.50	\$2,192.26	\$6,450.00	\$4,257.74	\$6,450.00
6510 - Pool/Spas - Contract	\$0.00	\$141.63	\$141.63	\$1,253.45	\$1,700.00	\$446.55	\$1,700.00
6512 - Pool/Spas - Supplies/Chemicals	\$0.00	\$91.63	\$91.63	\$1,888.44	\$1,100.00	(\$788.44)	\$1,100.00
6630 - Supplies-Clubhouse	\$0.00	\$41.63	\$41.63	\$300.59	\$500.00	\$199.41	\$500.00
Total Buildings	\$0.00	\$854.02	\$854.02	\$5,685.34	\$10,250.00	\$4,564.66	\$10,250.00
Grounds							
6210 - Snow Removal	\$0.00	\$106.25	\$106.25	\$510.00	\$1,275.00	\$765.00	\$1,275.00
6275 - Arena Maintenance	\$679.00	\$166.63	(\$512.37)	\$4,497.65	\$2,000.00	(\$2,497.65)	\$2,000.00
6500 - Clubhouse-Grounds Upkeep	\$0.00	\$166.63	\$166.63	\$2,007.06	\$2,000.00	(\$7.06)	\$2,000.00
Total Grounds	\$679.00	\$439.51	(\$239.49)	\$7,014.71	\$5,275.00	(\$1,739.71)	\$5,275.00
Insurance Claims							
7100 - Insurance Claims Expense	\$0.00	\$208.37	\$208.37	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00
Total Insurance Claims	\$0.00	\$208.37	\$208.37	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00
Recreation							
6560 - Security	\$49.99	\$50.00	\$0.01	\$599.88	\$600.00	\$0.12	\$600.00
Total Recreation	\$49.99	\$50.00	\$0.01	\$599.88	\$600.00	\$0.12	\$600.00
Utilities							
6590 - Utilities - Natural Gas (pool)	\$47.70	\$166.63	\$118.93	\$1,990.38	\$2,000.00	\$9.62	\$2,000.00
6700 - Utilities - Mailbox	\$31.44	\$30.00	(\$1.44)	\$344.97	\$360.00	\$15.03	\$360.00
6701 - Utilities - Barn/Arena	\$23.86	\$41.63	\$17.77	\$321.39	\$500.00	\$178.61	\$500.00
6702 - Utilities - Clubhouse	\$195.62	\$450.00	\$254.38	\$4,038.38	\$5,400.00	\$1,361.62	\$5,400.00
6760 - Trash	\$0.00	\$30.00	\$30.00	\$327.69	\$360.00	\$32.31	\$360.00
6770 - Telephone/Pager	\$297.56	\$185.00	(\$112.56)	\$2,211.05	\$2,220.00	\$8.95	\$2,220.00
Total Utilities	\$596.18	\$903.26	\$307.08	\$9,233.86	\$10,840.00	\$1,606.14	\$10,840.00
Total Expense	\$4,339.64	\$7,480.43	\$3,140.79	\$71,380.80	\$89,770.00	\$18,389.20	\$89,770.00

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Operating Net Income	\$3,280.57	\$1.17	\$3,279.40	\$20,062.45	\$9.20	\$20,053.25	\$9.20
Reserve Income							
<u>Reserve Income</u>							
8010 - Reserve Transfer	\$1,870.40	\$1,870.40	\$0.00	\$22,444.80	\$22,444.80	\$0.00	\$22,444.80
8700 - Taxable Interest	\$11.72	\$4.13	\$7.59	\$157.82	\$50.00	\$107.82	\$50.00
<u>Total Reserve Income</u>	\$1,882.12	\$1,874.53	\$7.59	\$22,602.62	\$22,494.80	\$107.82	\$22,494.80
Total Reserve Income	\$1,882.12	\$1,874.53	\$7.59	\$22,602.62	\$22,494.80	\$107.82	\$22,494.80
Reserve Expense							
<u>Reserve Expenses</u>							
9180 - Arena	\$0.00	\$1,708.37	\$1,708.37	\$39,791.92	\$20,500.00	(\$19,291.92)	\$20,500.00
9400 - Reserve Study	\$0.00	\$166.63	\$166.63	\$805.00	\$2,000.00	\$1,195.00	\$2,000.00
<u>Total Reserve Expenses</u>	\$0.00	\$1,875.00	\$1,875.00	\$40,596.92	\$22,500.00	(\$18,096.92)	\$22,500.00
Total Reserve Expense	\$0.00	\$1,875.00	\$1,875.00	\$40,596.92	\$22,500.00	(\$18,096.92)	\$22,500.00
Reserve Net Income	\$1,882.12	(\$0.47)	\$1,882.59	(\$17,994.30)	(\$5.20)	(\$17,989.10)	(\$5.20)
Net Income	\$5,162.69	\$0.70	\$5,161.99	\$2,068.15	\$4.00	\$2,064.15	\$4.00