

Pawnee Hills Community Association

Balance Sheet For 2/29/2024

Current Assets

| | |
|-------------------------|-------------|
| FCB Debit Card | \$1,511.76 |
| Petty Cash - Prior Mgmt | \$350.00 |
| Operating Prior Mgmt | \$34,397.31 |
| FCB Operating | \$95,647.50 |
| Reserve Prior Mgmt | \$73,021.00 |
| Money Market Reserves | \$3,907.80 |
| Debit Card Prior Mgmt | \$1,859.81 |
| Accounts Receivable | \$6,974.00 |

Total Current Assets

| | |
|---------------------|----------------------------|
| | <u>\$217,669.18</u> |
| Total Assets | <u><u>\$217,669.18</u></u> |

Current Liabilities

| | |
|--------------------------------------|------------|
| Accounts Payable | \$9,892.25 |
| Accounts Payable - Colorado Payback | \$438.46 |
| Fee Received in Advance | \$7,064.76 |
| Fees Received in Advance Unallocated | \$189.21 |

Total Current Liabilities

| | |
|--|--------------------|
| | <u>\$17,584.68</u> |
|--|--------------------|

Equity

| | |
|-------------------|--------------|
| Retained Earnings | \$201,436.46 |
| Net Income (Loss) | (\$1,351.96) |

Total Equity

| | |
|-----------------------------------|----------------------------|
| | <u>\$200,084.50</u> |
| Total Liabilities / Equity | <u><u>\$217,669.18</u></u> |

Pawnee Hills Community Association

Statement of Revenues and Expenses 2/1/2024 - 2/29/2024

| | Current Period | | | Year To Date | | | Annual Budget |
|---------------------------------------|-----------------|-----------------|-------------|------------------|------------------|--------------|------------------|
| | Actual | Budget | Variance | Actual | Budget | Variance | |
| Operating Income | | | | | | | |
| Income | | | | | | | |
| 41000 - Assessments | 9,769.50 | 9,769.50 | - | 19,539.00 | 19,539.00 | - | 117,234.00 |
| 41100 - Deferred Replacement Reserves | (1,953.90) | (1,953.90) | - | (3,907.80) | (3,907.80) | - | (23,446.80) |
| 43800 - Interest Income | 4.55 | - | 4.55 | 10.40 | - | 10.40 | - |
| Total Income | 7,820.15 | 7,815.60 | 4.55 | 15,641.60 | 15,631.20 | 10.40 | 93,787.20 |
| Total Income | 7,820.15 | 7,815.60 | 4.55 | 15,641.60 | 15,631.20 | 10.40 | 93,787.20 |

Operating Expense

Building Maintenance

| | | | | | | | |
|------------------------------------|--------------|---------------|---------------|---------------|-----------------|-----------------|------------------|
| 50200 - General Barn Maintenance | - | 20.83 | 20.83 | - | 41.66 | 41.66 | 250.00 |
| 50300 - General Arena Maintenance | - | 250.00 | 250.00 | - | 500.00 | 500.00 | 3,000.00 |
| 51200 - Pool/Spa Contract Repairs | - | 183.33 | 183.33 | - | 366.66 | 366.66 | 2,200.00 |
| 51203 - Pool & Clubhouse Supplies | - | 37.50 | 37.50 | - | 75.00 | 75.00 | 450.00 |
| 51300 - Security | 59.99 | - | (59.99) | 119.98 | - | (119.98) | - |
| 51600 - Rubbish Removal | - | 41.67 | 41.67 | - | 83.34 | 83.34 | 500.00 |
| 52700 - Licenses & Permits | - | - | - | 60.00 | - | (60.00) | - |
| 52901 - Clubhouse Repairs | - | 279.17 | 279.17 | - | 558.34 | 558.34 | 3,350.00 |
| 53300 - Pool/Hottub/Sauna Supplies | - | 133.33 | 133.33 | - | 266.66 | 266.66 | 1,600.00 |
| Total Building Maintenance | 59.99 | 945.83 | 885.84 | 179.98 | 1,891.66 | 1,711.68 | 11,350.00 |

Utilities

| | | | | | | | |
|----------------------------|---------------|---------------|---------------|-----------------|-----------------|---------------|------------------|
| 54100 - Security | 401.88 | 66.67 | (335.21) | 857.91 | 133.34 | (724.57) | 800.00 |
| 54200 - Heat/Gas | 107.18 | 250.00 | 142.82 | 258.48 | 500.00 | 241.52 | 3,000.00 |
| 54407 - Gas - Mailbox | - | 29.17 | 29.17 | - | 58.34 | 58.34 | 350.00 |
| 54408 - Gas - Barn | - | 33.33 | 33.33 | - | 66.66 | 66.66 | 400.00 |
| 54409 - Gas - Clubhouse | - | 333.33 | 333.33 | - | 666.66 | 666.66 | 4,000.00 |
| 54510 - Telephone/Internet | 119.95 | 125.00 | 5.05 | 239.90 | 250.00 | 10.10 | 1,500.00 |
| Total Utilities | 629.01 | 837.50 | 208.49 | 1,356.29 | 1,675.00 | 318.71 | 10,050.00 |

Payroll

| | | | | | | | |
|----------------------------------|-----------------|-----------------|---------------|-----------------|-----------------|---------------|------------------|
| 55100 - Payroll Resident Manager | 1,988.79 | 2,070.00 | 81.21 | 4,651.48 | 4,140.00 | (511.48) | 24,840.00 |
| 55300 - Payroll Expense | - | 113.33 | 113.33 | 86.36 | 226.66 | 140.30 | 1,360.00 |
| 55700 - Payroll Taxes | - | 476.10 | 476.10 | 225.84 | 952.20 | 726.36 | 5,713.20 |
| Total Payroll | 1,988.79 | 2,659.43 | 670.64 | 4,963.68 | 5,318.86 | 355.18 | 31,913.20 |

Exterior Maintenance

| | | | | | | | |
|-----------------------------------|------------------|---------------|-------------------|------------------|-----------------|-------------------|-----------------|
| 57200 - Landscape Clubhouse | - | 308.33 | 308.33 | 17.44 | 616.66 | 599.22 | 3,700.00 |
| 57300 - Snow Removal | 240.00 | 330.00 | 90.00 | 600.00 | 660.00 | 60.00 | 1,650.00 |
| 58900 - Misc Exterior Maintenance | 9,918.00 | - | (9,918.00) | 9,918.00 | - | (9,918.00) | - |
| Total Exterior Maintenance | 10,158.00 | 638.33 | (9,519.67) | 10,535.44 | 1,276.66 | (9,258.78) | 5,350.00 |

Administration

| | | | | | | | |
|-----------------|---|--------|--------|-------|--------|--------|----------|
| 60101 - Postage | - | 133.33 | 133.33 | 24.92 | 266.66 | 241.74 | 1,600.00 |
|-----------------|---|--------|--------|-------|--------|--------|----------|

Pawnee Hills Community Association

Statement of Revenues and Expenses 2/1/2024 - 2/29/2024

| | Current Period | | | Year To Date | | | Annual Budget |
|--|-------------------|-----------------|-------------------|-------------------|------------------|-------------------|------------------|
| | Actual | Budget | Variance | Actual | Budget | Variance | |
| Operating Expense | | | | | | | |
| 60130 - Answering Service and Phone Charges | - | - | - | 81.88 | - | (81.88) | - |
| 60190 - Late / Short Check Fees | (10.00) | - | 10.00 | (10.00) | - | 10.00 | - |
| 60200 - Management Fees | 550.00 | 1,002.16 | 452.16 | 550.00 | 2,004.32 | 1,454.32 | 12,025.92 |
| 60220 - Taxes & Licenses | - | 8.33 | 8.33 | - | 16.66 | 16.66 | 100.00 |
| 60410 - Website | - | - | - | 150.00 | - | (150.00) | - |
| 60600 - Bank Charges | - | 8.33 | 8.33 | - | 16.66 | 16.66 | 100.00 |
| 60700 - Office Supplies | - | 116.67 | 116.67 | 441.74 | 233.34 | (208.40) | 1,400.00 |
| 60900 - Community Activities | - | 225.00 | 225.00 | 250.00 | 450.00 | 200.00 | 2,700.00 |
| 60901 - Equestrian Committee | - | 50.00 | 50.00 | - | 100.00 | 100.00 | 600.00 |
| 60902 - Welcoming Committee | - | 41.67 | 41.67 | - | 83.34 | 83.34 | 500.00 |
| 61200 - Bad Debts | - | - | - | .03 | - | (.03) | - |
| 61300 - Meetings | - | 41.67 | 41.67 | 192.89 | 83.34 | (109.55) | 500.00 |
| 61410 - Computer/Web Maintenance | 391.64 | 92.67 | (298.97) | 391.64 | 185.34 | (206.30) | 1,112.00 |
| 61600 - Legal Expenses-General | - | 166.67 | 166.67 | 374.00 | 333.34 | (40.66) | 2,000.00 |
| 61610 - Legal Collections | - | 83.33 | 83.33 | - | 166.66 | 166.66 | 1,000.00 |
| 61900 - Accounting Services | - | - | - | 1,002.16 | - | (1,002.16) | - |
| 61902 - Audit/Taxes | - | - | - | - | - | - | 2,480.00 |
| Total Administration | 931.64 | 1,969.83 | 1,038.19 | 3,449.26 | 3,939.66 | 490.40 | 26,117.92 |
| Taxes, Insurance & Interest | | | | | | | |
| 63400 - Insurance | - | 750.00 | 750.00 | - | 1,500.00 | 1,500.00 | 9,000.00 |
| Total Taxes, Insurance & Interest | - | 750.00 | 750.00 | - | 1,500.00 | 1,500.00 | 9,000.00 |
| Total Expense | 13,767.43 | 7,800.92 | (5,966.51) | 20,484.65 | 15,601.84 | (4,882.81) | 93,781.12 |
| Operating Net Total | (5,947.28) | 14.68 | (5,961.96) | (4,843.05) | 29.36 | (4,872.41) | 6.08 |

Pawnee Hills Community Association

Statement of Revenues and Expenses 2/1/2024 - 2/29/2024

| | Current Period | | | Year To Date | | | Annual Budget |
|--|-------------------|-----------------|-------------------|-------------------|-----------------|-------------------|------------------|
| | Actual | Budget | Variance | Actual | Budget | Variance | |
| Reserve Income | | | | | | | |
| Reserve Income | | | | | | | |
| 70000 - Reserve Income | 1,953.90 | 1,953.90 | - | 3,907.80 | 3,907.80 | - | 23,446.80 |
| 71200 - Interest Reserve Income | - | 12.50 | (12.50) | - | 25.00 | (25.00) | 150.00 |
| Total Reserve Income | 1,953.90 | 1,966.40 | (12.50) | 3,907.80 | 3,932.80 | (25.00) | 23,596.80 |
| Total Income | 1,953.90 | 1,966.40 | (12.50) | 3,907.80 | 3,932.80 | (25.00) | 23,596.80 |
| Reserve Expense | | | | | | | |
| Reserve Expenses | | | | | | | |
| 81000 - Clubhouse Bathroom Remodel Reserve Expense | 416.71 | 1,966.67 | 1,549.96 | 416.71 | 3,933.34 | 3,516.63 | 23,600.00 |
| Total Reserve Expenses | 416.71 | 1,966.67 | 1,549.96 | 416.71 | 3,933.34 | 3,516.63 | 23,600.00 |
| Total Expense | 416.71 | 1,966.67 | 1,549.96 | 416.71 | 3,933.34 | 3,516.63 | 23,600.00 |
| Reserve Net Total | 1,537.19 | (.27) | 1,537.46 | 3,491.09 | (.54) | 3,491.63 | (3.20) |
| Net Total | (4,410.09) | 14.41 | (4,424.50) | (1,351.96) | 28.82 | (1,380.78) | 2.88 |