

Pawnee Hills Community Association
Balance Sheet Comparison - Fund
As Of 12/31/2014

| | <u>Balance</u> <u>12/31/2014</u> | <u>Balance</u> <u>11/30/2014</u> | <u>Change</u> |
|--|-------------------------------------|-------------------------------------|-------------------|
| Assets | | | |
| Cash & Investments - Operating Fund | | | |
| 1000 - Facilities - Petty Cash on Hand | \$350.00 | \$350.00 | \$0.00 |
| 1060 - Checking - Union Bank | \$14,129.59 | \$9,352.80 | \$4,776.79 |
| 1061 - Debit Card - Union Bank | \$2,463.76 | \$2,500.00 | (\$36.24) |
| 1202 - Savings - Union Bank | \$57,044.82 | \$57,034.52 | \$10.30 |
| <u>Cash & Investments - Operating Fund Total</u> | <u>\$73,988.17</u> | <u>\$69,237.32</u> | <u>\$4,750.85</u> |
| Cash & Investments - Reserve Fund | | | |
| 1300 - Money Market - Union Bank | \$22,341.33 | \$20,871.38 | \$1,469.95 |
| <u>Cash & Investments - Reserve Fund Total</u> | <u>\$22,341.33</u> | <u>\$20,871.38</u> | <u>\$1,469.95</u> |
| Accounts Receivable | | | |
| 1400 - Accts. Rec. - Accounts Receivable | \$12,174.77 | \$11,881.99 | \$292.78 |
| <u>Accounts Receivable Total</u> | <u>\$12,174.77</u> | <u>\$11,881.99</u> | <u>\$292.78</u> |
| Current Assets - Operating Fund | | | |
| 1600 - Allowance for Doubtful Account | (\$3,000.35) | (\$3,000.35) | \$0.00 |
| 1720 - Prepaid Insurance | \$4,716.00 | \$4,716.00 | \$0.00 |
| <u>Current Assets - Operating Fund Total</u> | <u>\$1,715.65</u> | <u>\$1,715.65</u> | <u>\$0.00</u> |
| Assets Total | \$110,219.92 | \$103,706.34 | \$6,513.58 |
| Liabilities and Equity | | | |
| Current Liabilities - Operating Fund | | | |
| 2010 - Accrued Expenses | \$564.38 | \$564.38 | \$0.00 |
| 2200 - Prepaid Assessments | \$10,958.21 | \$5,772.66 | \$5,185.55 |
| 2701 - Processing Suspense | \$360.00 | \$375.00 | (\$15.00) |
| <u>Current Liabilities - Operating Fund Total</u> | <u>\$11,882.59</u> | <u>\$6,712.04</u> | <u>\$5,170.55</u> |
| Owners' Equity | | | |
| 3200 - Retained Earnings - Operating Fund | \$93,084.48 | \$93,084.48 | \$0.00 |
| 3300 - Retained Earnings - Reserve Fund | \$41,433.70 | \$41,433.70 | \$0.00 |
| <u>Owners' Equity Total</u> | <u>\$134,518.18</u> | <u>\$134,518.18</u> | <u>\$0.00</u> |
| <u>Net Income</u> | <u>(\$36,180.85)</u> | <u>(\$37,523.88)</u> | <u>\$1,343.03</u> |
| Liabilities & Equity Total | \$110,219.92 | \$103,706.34 | \$6,513.58 |