

Pawnee Hills Community Association
Balance Sheet Comparison - Fund
As Of 1/31/2015

	<u>Balance</u> <u>1/31/2015</u>	<u>Balance</u> <u>12/31/2014</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	\$22,153.08	\$14,129.59	\$8,023.49
1061 - Debit Card - Union Bank	\$2,500.00	\$2,463.76	\$36.24
1202 - Savings - Union Bank	\$57,054.18	\$57,044.82	\$9.36
<u>Cash & Investments - Operating Fund Total</u>	<u>\$82,057.26</u>	<u>\$73,988.17</u>	<u>\$8,069.09</u>
Cash & Investments - Reserve Fund			
1300 - Money Market - Union Bank	\$23,866.64	\$22,341.33	\$1,525.31
<u>Cash & Investments - Reserve Fund Total</u>	<u>\$23,866.64</u>	<u>\$22,341.33</u>	<u>\$1,525.31</u>
Accounts Receivable			
1400 - Accts. Rec. - Accounts Receivable	\$13,765.69	\$12,174.77	\$1,590.92
<u>Accounts Receivable Total</u>	<u>\$13,765.69</u>	<u>\$12,174.77</u>	<u>\$1,590.92</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	\$121,405.24	\$110,219.92	\$11,185.32
Liabilities and Equity			
Current Liabilities - Operating Fund			
2000 - Operating Accounts Payable	\$145.25	\$0.00	\$145.25
2200 - Prepaid Assessments	\$13,180.12	\$10,958.21	\$2,221.91
2701 - Processing Suspense	\$315.00	\$360.00	(\$45.00)
<u>Current Liabilities - Operating Fund Total</u>	<u>\$13,640.37</u>	<u>\$11,318.21</u>	<u>\$2,322.16</u>
Owners' Equity			
3200 - Retained Earnings - Operating Fund	\$57,468.01	\$93,084.48	(\$35,616.47)
3300 - Retained Earnings - Reserve Fund	\$41,433.70	\$41,433.70	\$0.00
<u>Owners' Equity Total</u>	<u>\$98,901.71</u>	<u>\$134,518.18</u>	<u>(\$35,616.47)</u>
<u>Net Income</u>	<u>\$8,863.16</u>	<u>(\$35,616.47)</u>	<u>\$44,479.63</u>
Liabilities & Equity Total	\$121,405.24	\$110,219.92	\$11,185.32