

**Pawnee Hills Community Association  
Balance Sheet Comparison - Fund  
As Of 2/28/2015**

|  | <u>Balance</u><br><u>2/28/2015</u> | <u>Balance</u><br><u>1/31/2015</u> | <u>Change</u>       |
|--|------------------------------------|------------------------------------|---------------------|
| <b>Assets</b>  |                                    |                                    |                     |
| Cash & Investments - Operating Fund                  |                                    |                                    |                     |
| 1000 - Facilities - Petty Cash on Hand               | \$350.00                           | \$350.00                           | \$0.00              |
| 1060 - Checking - Union Bank                         | \$20,349.26                        | \$22,153.08                        | (\$1,803.82)        |
| 1061 - Debit Card - Union Bank                       | \$2,500.00                         | \$2,500.00                         | \$0.00              |
| 1202 - Savings - Union Bank                          | \$57,062.92                        | \$57,054.18                        | \$8.74              |
| <u>Cash &amp; Investments - Operating Fund Total</u> | <u>\$80,262.18</u>                 | <u>\$82,057.26</u>                 | <u>(\$1,795.08)</u> |
|  |                                    |                                    |                     |
| Cash & Investments - Reserve Fund                    |                                    |                                    |                     |
| 1300 - Money Market - Union Bank                     | \$25,391.84                        | \$23,866.64                        | \$1,525.20          |
| <u>Cash &amp; Investments - Reserve Fund Total</u>   | <u>\$25,391.84</u>                 | <u>\$23,866.64</u>                 | <u>\$1,525.20</u>   |
|  |                                    |                                    |                     |
| Accounts Receivable                                  |                                    |                                    |                     |
| 1400 - Accts. Rec. - Accounts Receivable             | \$14,046.65                        | \$13,765.69                        | \$280.96            |
| <u>Accounts Receivable Total</u>                     | <u>\$14,046.65</u>                 | <u>\$13,765.69</u>                 | <u>\$280.96</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>       |
|  |                                    |                                    |                     |
| <b>Assets Total</b>                                  | <b>\$121,416.32</b>                | <b>\$121,405.24</b>                | <b>\$11.08</b>      |
| <b>Liabilities and Equity</b>                        |                                    |                                    |                     |
| Current Liabilities - Operating Fund                 |                                    |                                    |                     |
| 2000 - Operating Accounts Payable                    | \$1,069.36                         | \$145.25                           | \$924.11            |
| 2200 - Prepaid Assessments                           | \$11,760.93                        | \$13,180.12                        | (\$1,419.19)        |
| 2701 - Processing Suspense                           | \$330.00                           | \$315.00                           | \$15.00             |
| <u>Current Liabilities - Operating Fund Total</u>    | <u>\$13,160.29</u>                 | <u>\$13,640.37</u>                 | <u>(\$480.08)</u>   |
|  |                                    |                                    |                     |
| Owners' Equity                                       |                                    |                                    |                     |
| 3200 - Retained Earnings - Operating Fund            | \$76,560.38                        | \$76,560.38                        | \$0.00              |
| 3300 - Retained Earnings - Reserve Fund              | \$22,341.33                        | \$22,341.33                        | \$0.00              |
| <u>Owners' Equity Total</u>                          | <u>\$98,901.71</u>                 | <u>\$98,901.71</u>                 | <u>\$0.00</u>       |

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|---------------------------------------|------------------------------------|------------------------------------|---------------|
| <u>Net Income</u>                     | \$9,354.32                         | \$8,863.16                         | \$491.16      |
| <b>Liabilities &amp; Equity Total</b> | \$121,416.32                       | \$121,405.24                       | \$11.08       |