

PIPOA
Balance Sheet
As of August 31, 2017

	<u>Dec 31, 16</u>	<u>Aug 31, 2017</u>
ASSETS		
Current Assets		
Checking/Savings		
10000 · Frost	93,624.81	117,361.94
10050 · UBS	879,738.88	574,055.28
10055 · Debit Card Acct - Frost	4,586.11	5,954.49
10110 · American Bank	61,209.75	57,980.75
10200 · Petty Cash	100.00	100.00
Total Checking/Savings	<u>1,039,259.55</u>	<u>755,452.46</u>
Accounts Receivable		
11000 · Accounts Receivable	434,175.86	524,955.17
11800 · Allowance for Doubtful Accounts	-223,734.17	-223,734.17
Total Accounts Receivable	<u>210,441.69</u>	<u>301,221.00</u>
Other Current Assets		
12000 · Self-Insured HPO		
12200 · - Government Bonds	172,861.82	-
12300 · Mutual Funds		
12365 · Taxable Income Funds		
Bond Fd Amer Inc	909,769.07	933,826.80
Dodge & Cox Income Fund	712,172.77	727,347.64
Vanguard Fixed Income ST	314,674.80	317,243.04
Total 12365 · Taxable Income Funds	<u>1,936,616.64</u>	<u>1,978,417.48</u>
12385 · Equity Mutual Funds		
American Century Sm Cap Fund	124,035.87	124,172.16
Dodge & Cox Stk Fd	293,907.04	317,324.19
Fidelity Advisor Ser Sm Cap Fun	170,540.54	178,413.50
Growth Fund America CI	250,436.75	277,963.57
Total 12385 · Equity Mutual Funds	<u>838,920.20</u>	<u>897,873.42</u>
Total 12300 · Mutual Funds	<u>2,775,536.84</u>	<u>2,876,290.90</u>
12400 · Certificates of Deposit		
12410 · Various Certificates of Deposit	2,668,081.59	2,849,588.39
Total 12400 · Certificates of Deposit	<u>2,668,081.59</u>	<u>2,849,588.39</u>
12500 · Cash Equivalents HPO		
12520 · Cash & Equivalent HPO LTD	1,353,510.90	1,693,894.64
Total 12500 · Cash Equivalents HPO	<u>1,353,510.90</u>	<u>1,693,894.64</u>
Total 12000 · Self-Insured HPO	<u>6,969,991.15</u>	<u>7,419,773.93</u>
13000 · Prepaid Expenses	4,975.00	4,975.00
14000 · Undeposited Funds	158.64	0.00
Total Other Current Assets	<u>6,975,124.79</u>	<u>7,424,748.93</u>
Total Current Assets	<u>8,224,826.03</u>	<u>8,481,422.39</u>
Fixed Assets		
15100 · Furniture and Equipment	42,757.38	44,257.38
15300 · Office Building	102,167.00	102,167.00
15400 · Accumulated Depreciation	-138,339.33	-138,339.33

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Total Fixed Assets	6,585.05	8,085.05
Other Assets		
17000 · UBS Certificates of Deposit	750,677.50	874,116.25
19000 · UBS Money Market Fund	227,166.14	612,101.17
Total Other Assets	<u>977,843.64</u>	<u>1,486,217.42</u>
TOTAL ASSETS	<u><u>9,209,254.72</u></u>	<u><u>9,975,724.86</u></u>
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
20100 · Accounts Payable	39,841.74	19,841.74
Total Accounts Payable	<u>39,841.74</u>	<u>19,841.74</u>
Other Current Liabilities		
22000 · Payroll Liabilities		
22130 · SUTA Tax Payable	14.90	1.50
22140 · FUTA Tax Payable	7.86	26.25
22160 - Health Insurance Payable	0.00	2,923.68
Total 22000 · Payroll Liabilities	<u>22.76</u>	<u>2,951.43</u>
24800 · Contractor Refundable Deposits	49,800.00	57,450.00
26000 - Prepaid Owner Assessments	9,669.07	10,828.20
Total Other Current Liabilities	<u>59,491.83</u>	<u>71,229.63</u>
Total Current Liabilities	<u>99,333.57</u>	<u>91,071.37</u>
Total Liabilities	99,333.57	91,071.37
Equity		
30000 · Fund Balance - Oprtns & Sif Ins	8,190,946.88	8,511,997.36
32000 · Unrestricted Net Assets	311,381.41	604,593.42
Net Income	607,592.86	768,062.71
Total Equity	<u>9,109,921.15</u>	<u>9,884,653.49</u>
TOTAL LIABILITIES & EQUITY	<u><u>9,209,254.72</u></u>	<u><u>9,975,724.86</u></u>