

Sample HOA Association, Inc.

Balance Sheet as of 4/30/2019

Asset	Operating	Reserve	Insurance Claim	Total
Cash & Cash Equivalent				
North State Bank - Insurance Proceeds			\$294,134.20	\$294,134.20
NSB MM Res		\$171,458.86		\$171,458.86
NSB Operating	\$92,378.25			\$92,378.25
Total Cash & Cash Equivalent	\$92,378.25	\$171,458.86	\$294,134.20	\$557,971.31
Accounts Receivable				
Accounts Receivable	\$2,117.00			\$2,117.00
Allowance For Uncollectible Accts	(\$1,187.54)			(\$1,187.54)
Total Accounts Receivable	\$929.46			\$929.46
Interfund Receivable				
Interfund Balances	(\$6,245.26)	\$6,245.26		-
Total Interfund Receivable	(\$6,245.26)	\$6,245.26		-
Other Current Assets				
Prepaid Insurance	\$19,319.18			\$19,319.18
Total Other Current Assets	\$19,319.18			\$19,319.18
Total Asset	\$106,381.63	\$177,704.12	\$294,134.20	\$578,219.95

Liability / Equity	Operating	Reserve	Insurance Claim	Total
Other Current Liabilities				
Pre-Paid Assessments	\$20,018.86			\$20,018.86
Total Other Current Liabilities	\$20,018.86			\$20,018.86
Reserve Funds				
Res - Capital Replacements		\$174,354.22		\$174,354.22
Res - General		(\$3,000.00)		(\$3,000.00)
Total Reserve Funds		\$171,354.22		\$171,354.22
General Fund				
Net Income (Loss)	(\$19,840.54)	\$6,349.90	\$244,134.20	\$230,643.56
Prior Year Fund Balance	\$106,203.31		\$50,000.00	\$156,203.31

Sample HOA Association, Inc.

Balance Sheet as of 4/30/2019

Total General Fund	\$86,362.77	\$6,349.90	\$294,134.20	\$386,846.87
Total Liability / Equity	\$106,381.63	\$177,704.12	\$294,134.20	\$578,219.95