

Heisley Park HOA
Balance Sheet Comparison Report
As Of 2/28/2019

	Balance 2/28/2019	Balance 1/31/2019	Change
Assets			
<u>Cash - Operating</u>			
1110-0000 - Cash - Checking	\$132,261.85	\$122,630.33	\$9,631.52
<u>Cash - Operating Total</u>	\$132,261.85	\$122,630.33	\$9,631.52
<u>Cash - Reserves</u>			
1140-0002 - Replacement Reserve	\$191,790.69	\$190,537.42	\$1,253.27
<u>Cash - Reserves Total</u>	\$191,790.69	\$190,537.42	\$1,253.27
<u>Accounts Receivable</u>			
1300-0000 - Accounts Receivable	\$65,381.61	\$87,262.91	(\$21,881.30)
<u>Accounts Receivable Total</u>	\$65,381.61	\$87,262.91	(\$21,881.30)
<u>Other Assets</u>			
1340-0000 - Prepaid Insurance	(\$929.34)	(\$464.67)	(\$464.67)
<u>Other Assets Total</u>	(\$929.34)	(\$464.67)	(\$464.67)
 <i>Assets Total</i>	 \$388,504.81	 \$399,965.99	 (\$11,461.18)
Liabilities and Equity			
<u>Current Liabilities</u>			
2200-0000 - Accounts Payable	\$300.00	\$1,304.22	(\$1,004.22)
2210-0000 - Deferred Revenue	\$2,040.32	\$1,590.32	\$450.00
2240-0000 - Accrued Expenses	\$627.20	\$3,332.63	(\$2,705.43)
<u>Current Liabilities Total</u>	\$2,967.52	\$6,227.17	(\$3,259.65)
 <u>Operating Retained Earnings</u>	 \$327,265.51	 \$327,265.51	 \$0.00
<u>Reserve Retained Earnings</u>	\$0.00	\$0.00	\$0.00
 <u>Operating Net Income</u>	 \$58,271.78	 \$66,473.31	 (\$8,201.53)
<u>Reserve Net Income</u>	\$0.00	\$0.00	\$0.00
 <i>Liabilities & Equity Total</i>	 \$388,504.81	 \$399,965.99	 (\$11,461.18)