

Balance Sheet Comparison

Property: Second Jefferson Green HOA
Comparison Periods: 04/30/18 and 03/31/18 (accrual basis)

ASSETS	Amount as of 4/30/2018	Amount as of 3/31/2018	\$ Change	% Change
Bank				
1023 SJG HOA Operating	74,841.67	61,245.97	13,595.70	22.2 %
1024 Second Jefferson Green Reserve Accoun	77,627.22	77,617.33	9.89	0.0 %
Total Bank	152,468.89	138,863.30	13,605.59	9.8 %
Accounts Receivable				
1100 Accounts Receivable	1,125.96	9,337.66	-8,211.70	-87.9 %
Total Accounts Receivable	1,125.96	9,337.66	-8,211.70	-87.9 %
Other Current Asset				
1200 Undeposited Funds	100.00	50.00	50.00	100.0 %
1300 Allowance for Doubtful Accounts	0.11	0.11	0.00	0.0 %
1335 Prepaid Insurance	-1,696.76	-1,696.76	0.00	0.0 %
1345 Due from Reserve	-5,872.33	-5,872.33	0.00	0.0 %
Total Other Current Asset	-7,468.98	-7,518.98	50.00	0.7 %
Fixed Asset				
1540 Roof Insurance Proceeds	-667,151.00	-667,151.00	0.00	0.0 %
Total Fixed Asset	-667,151.00	-667,151.00	0.00	0.0 %
TOTAL ASSETS	-521,025.13	-526,469.02	5,443.89	1.0 %

LIABILITIES & EQUITY	Amount as of 4/30/2018	Amount as of 3/31/2018	\$ Change	% Change
Liabilities				
Accounts Payable				
2000 Accounts Payable	9,705.56	3,486.22	6,219.34	178.4 %
Total Accounts Payable	9,705.56	3,486.22	6,219.34	178.4 %
Other Current Liability				
2101 Demand Letter & Tracking	112.96	112.96	0.00	0.0 %
2110 Prepaid HOA Dues	6,732.63	7,023.22	-290.59	-4.1 %
2210 Due to Operating	-5,872.33	-5,872.33	0.00	0.0 %
2220 Key Deposits	300.00	300.00	0.00	0.0 %
Total Other Current Liability	1,273.26	1,563.85	-290.59	-18.6 %
Total Liabilities	10,978.82	5,050.07	5,928.75	117.4 %
Equity				
3000 Net Income	30,576.19	31,061.05	-484.86	-1.6 %
3001 Retained Earnings	-747,137.14	-747,137.14	0.00	0.0 %
3010 Fund Balance - Operating	41,303.00	41,303.00	0.00	0.0 %
3011 Fund Balance - Reserves	143,254.00	143,254.00	0.00	0.0 %
Total Equity	-532,003.95	-531,519.09	-484.86	-0.1 %
TOTAL LIABILITIES & EQUITY	-521,025.13	-526,469.02	5,443.89	1.0 %