

Balance Sheet Comparison

Properties: Second Jefferson Green HOA
Comparison Periods: 5/31/16 & 4/30/16 (accrual basis)

	Amounts As Of 5/31/16	Amounts As Of 4/30/16	\$ Change	% Change
ASSETS				
Bank				
1023 SJG HOA Operating	54,326.66	57,368.04	-3,041.38	-5.3%
1024 Second Jefferson Green Reserve Ac	189,996.35	173,480.19	16,516.16	9.5%
Total Bank	244,323.01	230,848.23	13,474.78	5.8%
Accounts Receivable				
1100 Accounts Receivable	13,773.75	20,240.20	-6,466.45	-31.9%
Total Accounts Receivable	13,773.75	20,240.20	-6,466.45	-31.9%
Other Current Asset				
1200 Undeposited Funds	0.00	-180.08	180.08	100.0%
1300 Allowance for Doubtful Accounts	-15,480.89	-15,480.89	0.00	0.0%
1335 Prepaid Insurance	33,078.10	33,078.10	0.00	0.0%
1345 Due from Reserve	-57,334.33	-57,334.33	0.00	0.0%
Total Other Current Asset	-39,737.12	-39,917.20	180.08	0.5%
TOTAL ASSETS	218,359.64	211,171.23	7,188.41	3.4%
LIABILITIES & EQUITY				
Liabilities				
Accounts Payable				
2000 Accounts Payable	18,015.90	20,306.61	-2,290.71	-11.3%
Total Accounts Payable	18,015.90	20,306.61	-2,290.71	-11.3%
Other Current Liability				
2101 Demand Letter & Tracking	112.96	112.96	0.00	0.0%
2110 Prepaid HOA Dues	10,268.17	10,268.17	0.00	0.0%
2210 Due to Operating	-57,334.33	-57,334.33	0.00	0.0%
2220 Key Deposits	300.00	300.00	0.00	0.0%
Total Other Current Liability	-46,653.20	-46,653.20	0.00	0.0%
Total Liabilities	-28,637.30	-26,346.59	-2,290.71	-8.7%
Equity				
3000 Net Income	74,510.20	65,031.08	9,479.12	14.6%
3001 Retained Earnings	172,486.74	172,486.74	0.00	0.0%
Total Equity	246,996.94	237,517.82	9,479.12	4.0%
TOTAL LIABILITIES & EQUITY	218,359.64	211,171.23	7,188.41	3.4%