

Balance Sheet Comparison

Property: Second Jefferson Green HOA
Comparison Periods: 05/31/18 and 04/30/18 (accrual basis)

ASSETS	Amount as of 5/31/2018	Amount as of 4/30/2018	\$ Change	% Change
Bank				
1023 SJG HOA Operating	81,848.04	74,841.67	7,006.37	9.4 %
1024 Second Jefferson Green Reserve Accoun	77,637.11	77,627.22	9.89	0.0 %
Total Bank	159,485.15	152,468.89	7,016.26	4.6 %
Accounts Receivable				
1100 Accounts Receivable	5,758.45	1,125.96	4,632.49	411.4 %
Total Accounts Receivable	5,758.45	1,125.96	4,632.49	411.4 %
Other Current Asset				
1200 Undeposited Funds	100.00	100.00	0.00	0.0 %
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	-7,468.98	0.00	0.0 %
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	-509,376.38	-521,025.13	11,648.75	2.2 %
LIABILITIES & EQUITY				
Liabilities				
Accounts Payable				
2000 Accounts Payable	3,776.83	9,705.56	-5,928.73	-61.1 %
Total Accounts Payable	3,776.83	9,705.56	-5,928.73	-61.1 %
Other Current Liability				
2101 Demand Letter & Tracking	112.96	112.96	0.00	0.0 %
2110 Prepaid HOA Dues	6,732.63	6,732.63	0.00	0.0 %
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	1,273.26	0.00	0.0 %
Total Liabilities	5,050.09	10,978.82	-5,928.73	-54.0 %
Equity				
3000 Net Income	48,153.67	30,576.19	17,577.48	57.5 %
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	-514,426.47	-532,003.95	17,577.48	3.3 %
TOTAL LIABILITIES & EQUITY	-509,376.38	-521,025.13	11,648.75	2.2 %