

Balance Sheet Comparison

Property: Second Jefferson Green HOA

Comparison Periods: As of 05/31/19 and As of 04/30/19 (accrual basis)

	Amount as of 5/31/2019	Amount as of 4/30/2019	\$ Change	% Change
ASSETS				
Bank				
1069 SJG New Operating	47,904.25	53,163.92	-5,259.67	-9.9 %
1070 Second Jefferson New Reserve Fund	137,350.36	136,331.79	1,018.57	0.7 %
Total Bank	185,254.61	189,495.71	-4,241.10	-2.2 %
Accounts Receivable				
1100 Accounts Receivable	7,716.44	433.10	7,283.34	1,681.7 %
Total Accounts Receivable	7,716.44	433.10	7,283.34	1,681.7 %
Other Current Asset				
1200 Undeposited Funds	1,351.00	803.48	547.52	68.1 %
1300 Allowance for Doubtful Accounts	0.11	0.11	0.00	0.0 %
1335 Prepaid Insurance	-16,376.76	-16,376.76	0.00	0.0 %
1345 Due from Reserve	-2,923.33	-2,923.33	0.00	0.0 %
Total Other Current Asset	-17,948.98	-18,496.50	547.52	3.0 %
TOTAL ASSETS	175,022.07	171,432.31	3,589.76	2.1 %
LIABILITIES & EQUITY				
Liabilities				
Accounts Payable				
2000 Accounts Payable	8,381.17	24,634.68	-16,253.51	-66.0 %
Total Accounts Payable	8,381.17	24,634.68	-16,253.51	-66.0 %
Other Current Liability				
2101 Demand Letter & Tracking	112.96	112.96	0.00	0.0 %
2110 Prepaid HOA Dues	13,129.45	13,129.45	0.00	0.0 %
2210 Due to Operating	-2,923.33	-2,923.33	0.00	0.0 %
2220 Key Deposits	300.00	300.00	0.00	0.0 %
Total Other Current Liability	10,619.08	10,619.08	0.00	0.0 %
Total Liabilities	19,000.25	35,253.76	-16,253.51	-46.1 %
Equity				
3000 Net Income	38,605.71	18,762.44	19,843.27	105.8 %
3001 Retained Earnings	33,185.11	33,185.11	0.00	0.0 %
3010 Fund Balance - Operating	4,805.00	4,805.00	0.00	0.0 %
3011 Fund Balance - Reserves	79,426.00	79,426.00	0.00	0.0 %
Total Equity	156,021.82	136,178.55	19,843.27	14.6 %
TOTAL LIABILITIES & EQUITY	175,022.07	171,432.31	3,589.76	2.1 %