

Balance Sheet Comparison

Property: Second Jefferson Green HOA
Comparison Periods: 06/30/18 and 05/31/18 (accrual basis)

ASSETS	Amount as of 6/30/2018	Amount as of 5/31/2018	\$ Change	% Change
Bank				
1023 SJG HOA Operating	1,101.64	81,848.04	-80,746.40	-98.7 %
1024 Second Jefferson Green Reserve Accoun	-8.77	77,637.11	-77,645.88	-100.0 %
1069 SJG New Operating	39,093.78	0.00	39,093.78	
1070 Second Jefferson New Reserve Fund	94,144.70	0.00	94,144.70	
Total Bank	134,331.35	159,485.15	-25,153.80	-15.8 %
Accounts Receivable				
1100 Accounts Receivable	15,948.36	5,722.45	10,225.91	178.7 %
Total Accounts Receivable	15,948.36	5,722.45	10,225.91	178.7 %
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	-524,340.27	-509,412.38	-14,927.89	-2.9 %
LIABILITIES & EQUITY				
	Amount as of 6/30/2018	Amount as of 5/31/2018	\$ Change	% Change
Liabilities				
Accounts Payable				
2000 Accounts Payable	3,863.72	9,751.83	-5,888.11	-60.4 %
Total Accounts Payable	3,863.72	9,751.83	-5,888.11	-60.4 %
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	5,136.98	11,025.09	-5,888.11	-53.4 %
Equity				
3000 Net Income	33,102.89	42,142.67	-9,039.78	-21.5 %
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	-529,477.25	-520,437.47	-9,039.78	-1.7 %
TOTAL LIABILITIES & EQUITY	-524,340.27	-509,412.38	-14,927.89	-2.9 %