

Balance Sheet Comparison

Property: Second Jefferson Green HOA

Comparison Periods: As of 06/30/19 and As of 05/31/19 (accrual basis)

	Amount as of 6/30/2019	Amount as of 5/31/2019	\$ Change	% Change
ASSETS				
Bank				
1069 SJG New Operating	46,660.57	47,904.25	-1,243.68	-2.6 %
1070 Second Jefferson New Reserve Fund	147,366.45	137,350.36	10,016.09	7.3 %
Total Bank	194,027.02	185,254.61	8,772.41	4.7 %
Accounts Receivable				
1100 Accounts Receivable	7,751.97	7,716.44	35.53	0.5 %
Total Accounts Receivable	7,751.97	7,716.44	35.53	0.5 %
Other Current Asset				
1200 Undeposited Funds	100.00	1,351.00	-1,251.00	-92.6 %
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	-19,199.98	-17,948.98	-1,251.00	-7.0 %
TOTAL ASSETS	182,579.01	175,022.07	7,556.94	4.3 %
LIABILITIES & EQUITY				
Liabilities				
Accounts Payable				
2000 Accounts Payable	4,583.01	8,741.56	-4,158.55	-47.6 %
Total Accounts Payable	4,583.01	8,741.56	-4,158.55	-47.6 %
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	15,202.09	19,360.64	-4,158.55	-21.5 %
Equity				
3000 Net Income	49,960.81	38,245.32	11,715.49	30.6 %
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	167,376.92	155,661.43	11,715.49	7.5 %
TOTAL LIABILITIES & EQUITY	182,579.01	175,022.07	7,556.94	4.3 %