

# Balance Sheet Comparison

Property: Second Jefferson Green HOA  
Comparison Periods: 01/31/17 and 12/31/16 (accrual basis)

ASSETS	Amount as of 1/31/2017	Amount as of 12/31/2016	\$ Change	% Change
Bank				
1023 SJG HOA Operating	8,309.84	38,266.75	-29,956.91	-78.3 %
1024 Second Jefferson Green Reserve Account	90,056.99	73,553.76	16,503.23	22.4 %
Total Bank	98,366.83	111,820.51	-13,453.68	-12.0 %
Accounts Receivable				
1100 Accounts Receivable	15,439.92	10,887.66	4,552.26	41.8 %
Total Accounts Receivable	15,439.92	10,887.66	4,552.26	41.8 %
Other Current Asset				
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	-39,737.12	0.00	0.0 %
<b>TOTAL ASSETS</b>	<b>74,069.63</b>	<b>82,971.05</b>	<b>-8,901.42</b>	<b>-10.7 %</b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
Accounts Payable				
2000 Accounts Payable	17,345.68	14,722.00	2,623.68	17.8 %
Total Accounts Payable	17,345.68	14,722.00	2,623.68	17.8 %
Other Current Liability				
2100 Prepaid Rent	0.00	-210.08	210.08	100.0 %
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	-46,863.28	210.08	0.4 %
<b>Total Liabilities</b>	<b>-29,307.52</b>	<b>-32,141.28</b>	<b>2,833.76</b>	<b>8.8 %</b>
<b>Equity</b>				
3000 Net Income	-10,321.69	-57,374.41	47,052.72	82.0 %
3001 Retained Earnings	113,698.84	172,486.74	-58,787.90	-34.1 %
<b>Total Equity</b>	<b>103,377.15</b>	<b>115,112.33</b>	<b>-11,735.18</b>	<b>-10.2 %</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>74,069.63</b>	<b>82,971.05</b>	<b>-8,901.42</b>	<b>-10.7 %</b>