

Balance Sheet Comparison

Property: Second Jefferson Green HOA
Comparison Periods: 01/31/18 and 12/31/17 (accrual basis)

ASSETS	Amount as of 1/31/2018	Amount as of 12/31/2017	\$ Change	% Change
Bank				
1023 SJG HOA Operating	11,688.07	9,194.19	2,493.88	27.1 %
1024 Second Jefferson Green Reserve Account	77,609.77	77,606.26	3.51	0.0 %
Total Bank	89,297.84	86,800.45	2,497.39	2.9 %
Accounts Receivable				
1100 Accounts Receivable	11,539.03	15,653.69	-4,114.66	-26.3 %
Total Accounts Receivable	11,539.03	15,653.69	-4,114.66	-26.3 %
Other Current Asset				
1200 Undeposited Funds	200.00	0.00	200.00	
1300 Allowance for Doubtful Accounts	0.11	0.11	0.00	0.0 %
1335 Prepaid Insurance	15,810.99	14,679.76	1,131.23	7.7 %
1345 Due from Reserve	-5,872.33	-5,872.33	0.00	0.0 %
Total Other Current Asset	10,138.77	8,807.54	1,331.23	15.1 %
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	-556,175.36	-555,889.32	-286.04	-0.1 %

LIABILITIES & EQUITY	Amount as of 1/31/2018	Amount as of 12/31/2017	\$ Change	% Change
Liabilities				
Accounts Payable				
2000 Accounts Payable	5,320.97	5,126.48	194.49	3.8 %
Total Accounts Payable	5,320.97	5,126.48	194.49	3.8 %
Other Current Liability				
2101 Demand Letter & Tracking	112.96	112.96	0.00	0.0 %
2110 Prepaid HOA Dues	7,023.22	7,023.22	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	1,563.85	1,563.85	0.00	0.0 %
Total Liabilities	6,884.82	6,690.33	194.49	2.9 %
Equity				
3000 Net Income	-480.04	20,341.51	-20,821.55	-102.4 %
3001 Retained Earnings	-747,137.14	-767,478.16	20,341.02	2.7 %
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	-563,060.18	-562,579.65	-480.53	-0.1 %
TOTAL LIABILITIES & EQUITY	-556,175.36	-555,889.32	-286.04	-0.1 %