

Balance Sheet Comparison

Property: Second Jefferson Green HOA
 Comparison Periods: 01/31/19 and 12/31/18 (accrual basis)

	Amount as of 1/31/2019	Amount as of 12/31/2018	\$ Change	% Change
ASSETS				
Bank				
1023 SJG HOA Operating	503.24	2,690.24	-2,187.00	-81.3 %
1069 SJG New Operating	53,846.58	36,337.54	17,509.04	48.2 %
1070 Second Jefferson New Reserve Fund	106,294.34	106,281.23	13.11	0.0 %
Total Bank	160,644.16	145,309.01	15,335.15	10.6 %
Accounts Receivable				
1100 Accounts Receivable	-5,088.46	13,189.74	-18,278.20	-138.6 %
Total Accounts Receivable	-5,088.46	13,189.74	-18,278.20	-138.6 %
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	-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	-19,199.98	0.00	0.0 %
TOTAL ASSETS	136,355.72	139,298.77	-2,943.05	-2.1 %
LIABILITIES & EQUITY				
Liabilities				
Accounts Payable				
2000 Accounts Payable	3,911.66	11,467.91	-7,556.25	-65.9 %
Total Accounts Payable	3,911.66	11,467.91	-7,556.25	-65.9 %
Other Current Liability				
2101 Demand Letter & Tracking	112.96	112.96	0.00	0.0 %
2110 Prepaid HOA Dues	12,924.63	12,924.63	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	10,414.26	10,414.26	0.00	0.0 %
Total Liabilities	14,325.92	21,882.17	-7,556.25	-34.5 %
Equity				
3000 Net Income	4,613.69	43,838.74	-39,225.05	-89.5 %
3001 Retained Earnings	33,185.11	-10,653.14	43,838.25	411.5 %
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	122,029.80	117,416.60	4,613.20	3.9 %
TOTAL LIABILITIES & EQUITY	136,355.72	139,298.77	-2,943.05	-2.1 %