

Balance Sheet Comparison

Property: Second Jefferson Green HOA
Comparison Periods: 10/31/18 and 09/30/18 (accrual basis)

ASSETS	Amount as of 10/31/2018	Amount as of 9/30/2018	\$ Change	% Change
Bank				
1023 SJG HOA Operating	503.24	503.24	0.00	0.0 %
1069 SJG New Operating	18,720.57	21,461.99	-2,741.42	-12.8 %
1070 Second Jefferson New Reserve Fund	106,254.15	106,240.90	13.25	0.0 %
Total Bank	125,477.96	128,206.13	-2,728.17	-2.1 %
Accounts Receivable				
1100 Accounts Receivable	8,306.99	8,704.38	-397.39	-4.6 %
Total Accounts Receivable	8,306.99	8,704.38	-397.39	-4.6 %
Other Current Asset				
1200 Undeposited Funds	2,329.00	100.00	2,229.00	2,229.0 %
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	-16,970.98	-19,199.98	2,229.00	11.6 %
TOTAL ASSETS	116,813.97	117,710.53	-896.56	-0.8 %
LIABILITIES & EQUITY				
Liabilities				
Accounts Payable				
2000 Accounts Payable	3,688.04	2,393.22	1,294.82	54.1 %
Total Accounts Payable	3,688.04	2,393.22	1,294.82	54.1 %
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	14,102.30	12,807.48	1,294.82	10.1 %
Equity				
3000 Net Income	29,133.81	31,325.19	-2,191.38	-7.0 %
3001 Retained Earnings	-10,653.14	-10,653.14	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	102,711.67	104,903.05	-2,191.38	-2.1 %
TOTAL LIABILITIES & EQUITY	116,813.97	117,710.53	-896.56	-0.8 %