

# Balance Sheet Comparison

Property: Second Jefferson Green HOA  
Comparison Periods: 12/31/17 and 11/30/17 (accrual basis)

ASSETS	Amount as of 12/31/2017	Amount as of 11/30/2017	\$ Change	% Change
Bank				
1023 SJG HOA Operating	9,194.19	8,944.89	249.30	2.8 %
1024 Second Jefferson Green Reserve Accoun	77,606.26	77,603.18	3.08	0.0 %
Total Bank	86,800.45	86,548.07	252.38	0.3 %
Accounts Receivable				
1100 Accounts Receivable	15,653.69	20,205.87	-4,552.18	-22.5 %
Total Accounts Receivable	15,653.69	20,205.87	-4,552.18	-22.5 %
Other Current Asset				
1300 Allowance for Doubtful Accounts	0.11	0.11	0.00	0.0 %
1335 Prepaid Insurance	14,679.76	0.10	14,679.66	14,679,660.0 %
1345 Due from Reserve	-5,872.33	-5,872.33	0.00	0.0 %
Total Other Current Asset	8,807.54	-5,872.12	14,679.66	250.0 %
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 %
<b>TOTAL ASSETS</b>	<b>-555,889.32</b>	<b>-566,269.18</b>	<b>10,379.86</b>	<b>1.8 %</b>

LIABILITIES & EQUITY	Amount as of 12/31/2017	Amount as of 11/30/2017	\$ Change	% Change
<b>Liabilities</b>				
Accounts Payable				
2000 Accounts Payable	5,126.48	6,185.00	-1,058.52	-17.1 %
Total Accounts Payable	5,126.48	6,185.00	-1,058.52	-17.1 %
Other Current Liability				
2101 Demand Letter & Tracking	112.96	112.96	0.00	0.0 %
2110 Prepaid HOA Dues	7,023.22	21,206.35	-14,183.13	-66.9 %
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	15,746.98	-14,183.13	-90.1 %
<b>Total Liabilities</b>	<b>6,690.33</b>	<b>21,931.98</b>	<b>-15,241.65</b>	<b>-69.5 %</b>
<b>Equity</b>				
3000 Net Income	20,341.51	-5,280.00	25,621.51	485.3 %
3001 Retained Earnings	-767,478.16	-767,478.16	0.00	0.0 %
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 %
<b>Total Equity</b>	<b>-562,579.65</b>	<b>-588,201.16</b>	<b>25,621.51</b>	<b>4.4 %</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>-555,889.32</b>	<b>-566,269.18</b>	<b>10,379.86</b>	<b>1.8 %</b>