

# Balance Sheet Comparison

Property: Second Jefferson Green HOA  
Comparison Periods: 12/31/18 and 11/30/18 (accrual basis)

	Amount as of 12/31/2018	Amount as of 11/30/2018	\$ Change	% Change
<b>ASSETS</b>				
Bank				
1023 SJG HOA Operating	2,690.24	503.24	2,187.00	434.6 %
1069 SJG New Operating	36,337.54	34,070.35	2,267.19	6.7 %
1070 Second Jefferson New Reserve Fund	106,281.23	106,268.13	13.10	0.0 %
Total Bank	145,309.01	140,841.72	4,467.29	3.2 %
Accounts Receivable				
1100 Accounts Receivable	13,189.74	13,278.02	-88.28	-0.7 %
Total Accounts Receivable	13,189.74	13,278.02	-88.28	-0.7 %
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 %
<b>TOTAL ASSETS</b>	<b>139,298.77</b>	<b>134,919.76</b>	<b>4,379.01</b>	<b>3.2 %</b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
Accounts Payable				
2000 Accounts Payable	2,971.86	7,364.23	-4,392.37	-59.6 %
Total Accounts Payable	2,971.86	7,364.23	-4,392.37	-59.6 %
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 %
<b>Total Liabilities</b>	<b>13,386.12</b>	<b>17,778.49</b>	<b>-4,392.37</b>	<b>-24.7 %</b>
<b>Equity</b>				
3000 Net Income	52,334.79	43,563.41	8,771.38	20.1 %
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 %
<b>Total Equity</b>	<b>125,912.65</b>	<b>117,141.27</b>	<b>8,771.38</b>	<b>7.5 %</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>139,298.77</b>	<b>134,919.76</b>	<b>4,379.01</b>	<b>3.2 %</b>