

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 |
|--|----------------------------|----------------------------|-----------------|---------------|
| ASSETS | | | | |
| 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 % |
| TOTAL ASSETS | 139,298.77 | 134,919.76 | 4,379.01 | 3.2 % |
| LIABILITIES & EQUITY | | | | |
| Liabilities | | | | |
| Accounts Payable | | | | |
| 2000 Accounts Payable | 11,467.91 | 7,294.23 | 4,173.68 | 57.2 % |
| Total Accounts Payable | 11,467.91 | 7,294.23 | 4,173.68 | 57.2 % |
| 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 | 21,882.17 | 17,708.49 | 4,173.68 | 23.6 % |
| Equity | | | | |
| 3000 Net Income | 43,838.74 | 43,633.41 | 205.33 | 0.5 % |
| 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 | 117,416.60 | 117,211.27 | 205.33 | 0.2 % |
| TOTAL LIABILITIES & EQUITY | 139,298.77 | 134,919.76 | 4,379.01 | 3.2 % |