

Balance Sheet Comparison

Property: Second Jefferson Green HOA
 Comparison Periods: 02/28/17 and 01/31/17 (accrual basis)

| ASSETS | Amount as of 2/28/2017 | Amount as of 1/31/2017 | \$ Change | % Change |
|--|-----------------------------------|-----------------------------------|------------------|-----------------|
| Bank | | | | |
| 1023 SJG HOA Operating | 18,744.47 | 24,809.84 | -6,065.37 | -24.4 % |
| 1024 Second Jefferson Green Reserve Accoun | 90,059.83 | 73,556.99 | 16,502.84 | 22.4 % |
| Total Bank | 108,804.30 | 98,366.83 | 10,437.47 | 10.6 % |
| Accounts Receivable | | | | |
| 1100 Accounts Receivable | 13,067.33 | 15,439.92 | -2,372.59 | -15.4 % |
| Total Accounts Receivable | 13,067.33 | 15,439.92 | -2,372.59 | -15.4 % |
| Other Current Asset | | | | |
| 1300 Allowance for Doubtful Accounts | -15,480.89 | -15,480.89 | 0.00 | 0.0 % |
| 1335 Prepaid Insurance | 33,078.10 | 33,078.10 | 0.00 | 0.0 % |
| 1345 Due from Reserve | -57,334.33 | -57,334.33 | 0.00 | 0.0 % |
| Total Other Current Asset | -39,737.12 | -39,737.12 | 0.00 | 0.0 % |
| TOTAL ASSETS | 82,134.51 | 74,069.63 | 8,064.88 | 10.9 % |
| LIABILITIES & EQUITY | | | | |
| | Amount as of 2/28/2017 | Amount as of 1/31/2017 | \$ Change | % Change |
| Liabilities | | | | |
| Accounts Payable | | | | |
| 2000 Accounts Payable | 9,867.00 | 17,345.68 | -7,478.68 | -43.1 % |
| Total Accounts Payable | 9,867.00 | 17,345.68 | -7,478.68 | -43.1 % |
| Other Current Liability | | | | |
| 2101 Demand Letter & Tracking | 112.96 | 112.96 | 0.00 | 0.0 % |
| 2110 Prepaid HOA Dues | 10,268.17 | 10,268.17 | 0.00 | 0.0 % |
| 2210 Due to Operating | -57,334.33 | -57,334.33 | 0.00 | 0.0 % |
| 2220 Key Deposits | 300.00 | 300.00 | 0.00 | 0.0 % |
| Total Other Current Liability | -46,653.20 | -46,653.20 | 0.00 | 0.0 % |
| Total Liabilities | -36,786.20 | -29,307.52 | -7,478.68 | -25.5 % |
| Equity | | | | |
| 3000 Net Income | 5,221.87 | -10,321.69 | 15,543.56 | 150.6 % |
| 3001 Retained Earnings | 113,698.84 | 113,698.84 | 0.00 | 0.0 % |
| Total Equity | 118,920.71 | 103,377.15 | 15,543.56 | 15.0 % |
| TOTAL LIABILITIES & EQUITY | 82,134.51 | 74,069.63 | 8,064.88 | 10.9 % |