

Balance Sheet Comparison

Property: Second Jefferson Green HOA
 Comparison Periods: 02/28/18 and 01/31/18 (accrual basis)

ASSETS	Amount as of 2/28/2018	Amount as of 1/31/2018	\$ Change	% Change
Bank				
1023 SJG HOA Operating	28,375.22	11,688.07	16,687.15	142.8 %
1024 Second Jefferson Green Reserve Account	77,612.75	77,609.77	2.98	0.0 %
Total Bank	105,987.97	89,297.84	16,690.13	18.7 %
Accounts Receivable				
1100 Accounts Receivable	10,512.49	11,539.03	-1,026.54	-8.9 %
Total Accounts Receivable	10,512.49	11,539.03	-1,026.54	-8.9 %
Other Current Asset				
1200 Undeposited Funds	0.00	200.00	-200.00	-100.0 %
1300 Allowance for Doubtful Accounts	0.11	0.11	0.00	0.0 %
1335 Prepaid Insurance	15,810.99	15,810.99	0.00	0.0 %
1345 Due from Reserve	-5,872.33	-5,872.33	0.00	0.0 %
Total Other Current Asset	9,938.77	10,138.77	-200.00	-2.0 %
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 %
TOTAL ASSETS	-540,711.77	-556,175.36	15,463.59	2.8 %

LIABILITIES & EQUITY	Amount as of 2/28/2018	Amount as of 1/31/2018	\$ Change	% Change
Liabilities				
Accounts Payable				
2000 Accounts Payable	5,934.22	5,320.97	613.25	11.5 %
Total Accounts Payable	5,934.22	5,320.97	613.25	11.5 %
Other Current Liability				
2101 Demand Letter & Tracking	112.96	112.96	0.00	0.0 %
2110 Prepaid HOA Dues	7,023.22	7,023.22	0.00	0.0 %
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	1,563.85	0.00	0.0 %
Total Liabilities	7,498.07	6,884.82	613.25	8.9 %
Equity				
3000 Net Income	14,370.30	-480.04	14,850.34	3,093.6 %
3001 Retained Earnings	-747,137.14	-747,137.14	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 %
Total Equity	-548,209.84	-563,060.18	14,850.34	2.6 %
TOTAL LIABILITIES & EQUITY	-540,711.77	-556,175.36	15,463.59	2.8 %