

Balance Sheet Comparison

Property: Second Jefferson Green HOA

Comparison Periods: As of 02/28/19 and As of 01/31/19 (accrual basis)

	Amount as of 2/28/2019	Amount as of 1/31/2019	\$ Change	% Change
ASSETS				
Bank				
1023 SJG HOA Operating	0.00	503.24	-503.24	-100.0 %
1069 SJG New Operating	44,884.35	53,846.58	-8,962.23	-16.6 %
1070 Second Jefferson New Reserve Fund	116,304.90	106,294.34	10,010.56	9.4 %
Total Bank	161,189.25	160,644.16	545.09	0.3 %
Accounts Receivable				
1100 Accounts Receivable	-1,541.98	-5,088.46	3,546.48	69.7 %
Total Accounts Receivable	-1,541.98	-5,088.46	3,546.48	69.7 %
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	140,447.29	136,355.72	4,091.57	3.0 %
LIABILITIES & EQUITY				
Liabilities				
Accounts Payable				
2000 Accounts Payable	4,649.47	3,911.66	737.81	18.9 %
Total Accounts Payable	4,649.47	3,911.66	737.81	18.9 %
Other Current Liability				
2101 Demand Letter & Tracking	112.96	112.96	0.00	0.0 %
2110 Prepaid HOA Dues	13,129.45	12,924.63	204.82	1.6 %
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	10,619.08	10,414.26	204.82	2.0 %
Total Liabilities	15,268.55	14,325.92	942.63	6.6 %
Equity				
3000 Net Income	7,762.63	4,613.69	3,148.94	68.3 %
3001 Retained Earnings	33,185.11	33,185.11	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	125,178.74	122,029.80	3,148.94	2.6 %
TOTAL LIABILITIES & EQUITY	140,447.29	136,355.72	4,091.57	3.0 %