

Balance Sheet Comparison

Property: Second Jefferson Green HOA
Comparison Periods: 03/31/18 and 02/28/18 (accrual basis)

| ASSETS | Amount as of 3/31/2018 | Amount as of 2/28/2018 | \$ Change | % Change |
|--|---------------------------|---------------------------|------------------|--------------|
| Bank | | | | |
| 1023 SJG HOA Operating | 61,245.97 | 28,375.22 | 32,870.75 | 115.8 % |
| 1024 Second Jefferson Green Reserve Accoun | 77,617.33 | 77,612.75 | 4.58 | 0.0 % |
| Total Bank | 138,863.30 | 105,987.97 | 32,875.33 | 31.0 % |
| Accounts Receivable | | | | |
| 1100 Accounts Receivable | 9,337.66 | 10,512.49 | -1,174.83 | -11.2 % |
| Total Accounts Receivable | 9,337.66 | 10,512.49 | -1,174.83 | -11.2 % |
| Other Current Asset | | | | |
| 1200 Undeposited Funds | 50.00 | 0.00 | 50.00 | |
| 1300 Allowance for Doubtful Accounts | 0.11 | 0.11 | 0.00 | 0.0 % |
| 1335 Prepaid Insurance | -1,696.76 | 15,810.99 | -17,507.75 | -110.7 % |
| 1345 Due from Reserve | -5,872.33 | -5,872.33 | 0.00 | 0.0 % |
| Total Other Current Asset | -7,518.98 | 9,938.77 | -17,457.75 | -175.7 % |
| 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 | -526,469.02 | -540,711.77 | 14,242.75 | 2.6 % |

| LIABILITIES & EQUITY | Amount as of 3/31/2018 | Amount as of 2/28/2018 | \$ Change | % Change |
|---------------------------------------|---------------------------|---------------------------|------------------|----------------|
| Liabilities | | | | |
| Accounts Payable | | | | |
| 2000 Accounts Payable | 3,486.22 | 5,934.22 | -2,448.00 | -41.3 % |
| Total Accounts Payable | 3,486.22 | 5,934.22 | -2,448.00 | -41.3 % |
| 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 | 5,050.07 | 7,498.07 | -2,448.00 | -32.6 % |
| Equity | | | | |
| 3000 Net Income | 31,061.05 | 14,370.30 | 16,690.75 | 116.1 % |
| 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 | -531,519.09 | -548,209.84 | 16,690.75 | 3.0 % |
| TOTAL LIABILITIES & EQUITY | -526,469.02 | -540,711.77 | 14,242.75 | 2.6 % |