

Balance Sheet Comparison

Property: Second Jefferson Green HOA
Comparison Periods: 08/31/18 and 07/31/18 (accrual basis)

| ASSETS | Amount as of 8/31/2018 | Amount as of 7/31/2018 | \$ Change | % Change |
|--|-----------------------------------|-----------------------------------|-------------------|-----------------|
| Bank | | | | |
| 1023 SJG HOA Operating | 7,290.64 | 278.24 | 7,012.40 | 2,520.3 % |
| 1069 SJG New Operating | 16,638.10 | 28,142.17 | -11,504.07 | -40.9 % |
| 1070 Second Jefferson New Reserve Fund | 106,233.04 | 106,223.67 | 9.37 | 0.0 % |
| Total Bank | 130,161.78 | 134,644.08 | -4,482.30 | -3.3 % |
| Accounts Receivable | | | | |
| 1100 Accounts Receivable | 5,674.18 | 15,709.50 | -10,035.32 | -63.9 % |
| Total Accounts Receivable | 5,674.18 | 15,709.50 | -10,035.32 | -63.9 % |
| Other Current Asset | | | | |
| 1200 Undeposited Funds | 3,375.94 | 100.00 | 3,275.94 | 3,275.9 % |
| 1300 Allowance for Doubtful Accounts | 0.11 | 0.11 | 0.00 | 0.0 % |
| 1335 Prepaid Insurance | -1,696.76 | -1,696.76 | 0.00 | 0.0 % |
| 1345 Due from Reserve | -5,872.33 | -5,872.33 | 0.00 | 0.0 % |
| Total Other Current Asset | -4,193.04 | -7,468.98 | 3,275.94 | 43.9 % |
| 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 | -535,508.08 | -524,266.40 | -11,241.68 | -2.1 % |
| LIABILITIES & EQUITY | | | | |
| | Amount as of 8/31/2018 | Amount as of 7/31/2018 | \$ Change | % Change |
| Liabilities | | | | |
| Accounts Payable | | | | |
| 2000 Accounts Payable | 13,180.12 | 3,807.47 | 9,372.65 | 246.2 % |
| Total Accounts Payable | 13,180.12 | 3,807.47 | 9,372.65 | 246.2 % |
| Other Current Liability | | | | |
| 2101 Demand Letter & Tracking | 112.96 | 112.96 | 0.00 | 0.0 % |
| 2110 Prepaid HOA Dues | 6,732.63 | 6,732.63 | 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 | 1,273.26 | 1,273.26 | 0.00 | 0.0 % |
| Total Liabilities | 14,453.38 | 5,080.73 | 9,372.65 | 184.5 % |
| Equity | | | | |
| 3000 Net Income | 12,618.68 | 33,233.01 | -20,614.33 | -62.0 % |
| 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 | -549,961.46 | -529,347.13 | -20,614.33 | -3.9 % |
| TOTAL LIABILITIES & EQUITY | -535,508.08 | -524,266.40 | -11,241.68 | -2.1 % |