

# Balance Sheet Comparison

Property: Second Jefferson Green HOA  
 Comparison Periods: 09/30/18 and 08/31/18 (accrual basis)

ASSETS	Amount as of 9/30/2018	Amount as of 8/31/2018	\$ Change	% Change
Bank				
1023 SJG HOA Operating	503.24	7,290.64	-6,787.40	-93.1 %
1069 SJG New Operating	21,461.99	16,638.10	4,823.89	29.0 %
1070 Second Jefferson New Reserve Fund	106,240.90	106,233.04	7.86	0.0 %
Total Bank	128,206.13	130,161.78	-1,955.65	-1.5 %
Accounts Receivable				
1100 Accounts Receivable	8,704.38	11,446.18	-2,741.80	-24.0 %
Total Accounts Receivable	8,704.38	11,446.18	-2,741.80	-24.0 %
Other Current Asset				
1200 Undeposited Funds	100.00	3,375.94	-3,275.94	-97.0 %
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	-15,924.04	-3,275.94	-20.6 %
<b>TOTAL ASSETS</b>	<b>117,710.53</b>	<b>125,683.92</b>	<b>-7,973.39</b>	<b>-6.3 %</b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
Accounts Payable				
2000 Accounts Payable	2,393.22	11,690.72	-9,297.50	-79.5 %
Total Accounts Payable	2,393.22	11,690.72	-9,297.50	-79.5 %
Other Current Liability				
2101 Demand Letter & Tracking	112.96	112.96	0.00	0.0 %
2110 Prepaid HOA Dues	12,924.63	12,924.63	0.00	0.0 %
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	10,414.26	10,414.26	0.00	0.0 %
<b>Total Liabilities</b>	<b>12,807.48</b>	<b>22,104.98</b>	<b>-9,297.50</b>	<b>-42.1 %</b>
<b>Equity</b>				
3000 Net Income	31,325.19	30,001.08	1,324.11	4.4 %
3001 Retained Earnings	-10,653.14	-10,653.14	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 %
<b>Total Equity</b>	<b>104,903.05</b>	<b>103,578.94</b>	<b>1,324.11</b>	<b>1.3 %</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>117,710.53</b>	<b>125,683.92</b>	<b>-7,973.39</b>	<b>-6.3 %</b>