

Balance Sheet Comparison

Property: Second Jefferson Green HOA

Comparison Periods: As of 01/31/20 and As of 12/31/19 (accrual basis)

	Amount as of 1/31/2020	Amount as of 12/31/2019	\$ Change	% Change
ASSETS				
Bank				
1069 SJG New Operating	41,108.41	51,479.18	-10,370.77	-20.1 %
1070 Second Jefferson New Reserve Fund	182,441.54	172,433.80	10,007.74	5.8 %
Total Bank	223,549.95	223,912.98	-363.03	-0.2 %
Accounts Receivable				
1100 Accounts Receivable	-425.76	-1,124.52	698.76	62.1 %
Total Accounts Receivable	-425.76	-1,124.52	698.76	62.1 %
Other Current Asset				
1200 Undeposited Funds	3,291.00	100.00	3,191.00	3,191.0 %
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	-16,008.98	-19,199.98	3,191.00	16.6 %
TOTAL ASSETS	207,115.21	203,588.48	3,526.73	1.7 %
LIABILITIES & EQUITY				
Liabilities				
Accounts Payable				
2000 Accounts Payable	14,384.21	16,001.07	-1,616.86	-10.1 %
Total Accounts Payable	14,384.21	16,001.07	-1,616.86	-10.1 %
Other Current Liability				
2101 Demand Letter & Tracking	112.96	112.96	0.00	0.0 %
2110 Prepaid HOA Dues	13,129.45	13,129.45	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 %
2108 HOA Working Capital	7,247.00	7,247.00	0.00	0.0 %
Total Other Current Liability	17,866.08	17,866.08	0.00	0.0 %
Total Liabilities	32,250.29	33,867.15	-1,616.86	-4.8 %
Equity				
3000 Net Income	5,144.08	52,305.22	-47,161.14	-90.2 %
3001 Retained Earnings	85,489.84	33,185.11	52,304.73	157.6 %
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	174,864.92	169,721.33	5,143.59	3.0 %
TOTAL LIABILITIES & EQUITY	207,115.21	203,588.48	3,526.73	1.7 %