

Balance Sheet Comparison

Property: Second Jefferson Green HOA

Comparison Periods: As of 10/31/19 and As of 09/30/19 (accrual basis)

	Amount as of 10/31/2019	Amount as of 9/30/2019	\$ Change	% Change
ASSETS				
Bank				
1069 SJG New Operating	7,833.20	53,964.77	-46,131.57	-85.5 %
1070 Second Jefferson New Reserve Fund	172,419.16	167,411.97	5,007.19	3.0 %
Total Bank	180,252.36	221,376.74	-41,124.38	-18.6 %
Accounts Receivable				
1100 Accounts Receivable	7,400.60	7,947.88	-547.28	-6.9 %
Total Accounts Receivable	7,400.60	7,947.88	-547.28	-6.9 %
Other Current Asset				
1200 Undeposited Funds	100.00	349.00	-249.00	-71.3 %
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	-18,950.98	-249.00	-1.3 %
TOTAL ASSETS	168,452.98	210,373.64	-41,920.66	-19.9 %
LIABILITIES & EQUITY				
Liabilities				
Accounts Payable				
2000 Accounts Payable	10,523.98	22,377.92	-11,853.94	-53.0 %
Total Accounts Payable	10,523.98	22,377.92	-11,853.94	-53.0 %
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	5,653.00	3,163.00	2,490.00	78.7 %
Total Other Current Liability	16,272.08	13,782.08	2,490.00	18.1 %
Total Liabilities	26,796.06	36,160.00	-9,363.94	-25.9 %
Equity				
3000 Net Income	24,240.81	56,797.53	-32,556.72	-57.3 %
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	141,656.92	174,213.64	-32,556.72	-18.7 %
TOTAL LIABILITIES & EQUITY	168,452.98	210,373.64	-41,920.66	-19.9 %