

Balance Sheet Comparison

Property: Second Jefferson Green HOA

Comparison Periods: As of 12/31/19 and As of 11/30/19 (accrual basis)

	Amount as of 12/31/2019	Amount as of 11/30/2019	\$ Change	% Change
ASSETS				
Bank				
1069 SJG New Operating	51,479.18	29,322.62	22,156.56	75.6 %
1070 Second Jefferson New Reserve Fund	172,433.80	172,426.48	7.32	0.0 %
Total Bank	223,912.98	201,749.10	22,163.88	11.0 %
Accounts Receivable				
1100 Accounts Receivable	-1,124.52	9,058.53	-10,183.05	-112.4 %
Total Accounts Receivable	-1,124.52	9,058.53	-10,183.05	-112.4 %
Other Current Asset				
1200 Undeposited Funds	100.00	1,097.00	-997.00	-90.9 %
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	-18,202.98	-997.00	-5.5 %
TOTAL ASSETS	203,588.48	192,604.65	10,983.83	5.7 %
LIABILITIES & EQUITY				
Liabilities				
Accounts Payable				
2000 Accounts Payable	16,001.07	4,370.72	11,630.35	266.1 %
Total Accounts Payable	16,001.07	4,370.72	11,630.35	266.1 %
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	6,649.00	598.00	9.0 %
Total Other Current Liability	17,866.08	17,268.08	598.00	3.5 %
Total Liabilities	33,867.15	21,638.80	12,228.35	56.5 %
Equity				
3000 Net Income	52,305.22	53,549.74	-1,244.52	-2.3 %
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	169,721.33	170,965.85	-1,244.52	-0.7 %
TOTAL LIABILITIES & EQUITY	203,588.48	192,604.65	10,983.83	5.7 %