

# Balance Sheet Comparison

Property: Second Jefferson Green HOA

Comparison Periods: As of 02/29/20 and As of 01/31/20 (accrual basis)

	Amount as of 2/29/2020	Amount as of 1/31/2020	\$ Change	% Change
<b>ASSETS</b>				
Bank				
1069 SJG New Operating	55,422.96	41,108.41	14,314.55	34.8 %
1070 Second Jefferson New Reserve Fund	182,448.54	182,441.54	7.00	0.0 %
Total Bank	237,871.50	223,549.95	14,321.55	6.4 %
Accounts Receivable				
1100 Accounts Receivable	-1,272.13	-425.76	-846.37	-198.8 %
Total Accounts Receivable	-1,272.13	-425.76	-846.37	-198.8 %
Other Current Asset				
1200 Undeposited Funds	1,081.49	3,291.00	-2,209.51	-67.1 %
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	-18,218.49	-16,008.98	-2,209.51	-13.8 %
<b>TOTAL ASSETS</b>	<b>218,380.88</b>	<b>207,115.21</b>	<b>11,265.67</b>	<b>5.4 %</b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
Accounts Payable				
2000 Accounts Payable	13,291.70	14,384.21	-1,092.51	-7.6 %
Total Accounts Payable	13,291.70	14,384.21	-1,092.51	-7.6 %
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	7,745.00	7,247.00	498.00	6.9 %
Total Other Current Liability	18,364.08	17,866.08	498.00	2.8 %
<b>Total Liabilities</b>	<b>31,655.78</b>	<b>32,250.29</b>	<b>-594.51</b>	<b>-1.8 %</b>
<b>Equity</b>				
3000 Net Income	17,004.26	5,144.08	11,860.18	230.6 %
3001 Retained Earnings	85,489.84	85,489.84	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>186,725.10</b>	<b>174,864.92</b>	<b>11,860.18</b>	<b>6.8 %</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>218,380.88</b>	<b>207,115.21</b>	<b>11,265.67</b>	<b>5.4 %</b>