

Balance Sheet Comparison

Property: Second Jefferson Green HOA

Comparison Periods: As of 04/30/20 and As of 03/31/20 (accrual basis)

	Amount as of 4/30/2020	Amount as of 3/31/2020	\$ Change	% Change
ASSETS				
Bank				
1069 SJG New Operating	63,588.63	50,983.32	12,605.31	24.7 %
1070 Second Jefferson New Reserve Fund	207,850.68	195,149.04	12,701.64	6.5 %
Total Bank	271,439.31	246,132.36	25,306.95	10.3 %
Accounts Receivable				
1100 Accounts Receivable	-5,319.27	-8,645.67	3,326.40	38.5 %
Total Accounts Receivable	-5,319.27	-8,645.67	3,326.40	38.5 %
Other Current Asset				
1200 Undeposited Funds	100.00	100.00	0.00	0.0 %
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	-19,199.98	0.00	0.0 %
TOTAL ASSETS	246,920.06	218,286.71	28,633.35	13.1 %
LIABILITIES & EQUITY				
Liabilities				
Accounts Payable				
2000 Accounts Payable	37,781.23	14,826.78	22,954.45	154.8 %
Total Accounts Payable	37,781.23	14,826.78	22,954.45	154.8 %
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	9,116.00	9,116.00	0.00	0.0 %
Total Other Current Liability	19,735.08	19,735.08	0.00	0.0 %
Total Liabilities	57,516.31	34,561.86	22,954.45	66.4 %
Equity				
3000 Net Income	19,682.91	14,004.01	5,678.90	40.6 %
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 %
Total Equity	189,403.75	183,724.85	5,678.90	3.1 %
TOTAL LIABILITIES & EQUITY	246,920.06	218,286.71	28,633.35	13.1 %