

Balance Sheet Comparison

Property: Second Jefferson Green HOA

Comparison Periods: As of 05/31/20 and As of 07/04/20 (accrual basis)

	Amount as of 5/31/2020	Amount as of 7/4/2020	\$ Change	% Change
ASSETS				
Bank				
1069 SJG New Operating	27,030.36	30,259.13	-3,228.77	-10.7 %
1070 Second Jefferson New Reserve Fund	220,552.51	220,552.51	0.00	0.0 %
Total Bank	247,582.87	250,811.64	-3,228.77	-1.3 %
Accounts Receivable				
1100 Accounts Receivable	-1,166.94	30,151.09	-31,318.03	-103.9 %
Total Accounts Receivable	-1,166.94	30,151.09	-31,318.03	-103.9 %
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	227,215.95	261,762.75	-34,546.80	-13.2 %
LIABILITIES & EQUITY				
Liabilities				
Accounts Payable				
2000 Accounts Payable	19,047.64	12,586.64	6,461.00	51.3 %
Total Accounts Payable	19,047.64	12,586.64	6,461.00	51.3 %
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	38,782.72	32,321.72	6,461.00	20.0 %
Equity				
3000 Net Income	18,712.39	59,720.19	-41,007.80	-68.7 %
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	188,433.23	229,441.03	-41,007.80	-17.9 %
TOTAL LIABILITIES & EQUITY	227,215.95	261,762.75	-34,546.80	-13.2 %