

Balance Sheet Comparison

Property: Second Jefferson Green HOA

Comparison Periods: As of 06/30/20 and As of 05/31/20 (accrual basis)

	Amount as of 6/30/2020	Amount as of 5/31/2020	\$ Change	% Change
ASSETS				
Bank				
1069 SJG New Operating	44,466.98	27,030.36	17,436.62	64.5 %
1070 Second Jefferson New Reserve Fund	231,464.38	220,552.51	10,911.87	4.9 %
Total Bank	275,931.36	247,582.87	28,348.49	11.5 %
Accounts Receivable				
1100 Accounts Receivable	-6,662.06	-1,166.94	-5,495.12	-470.9 %
Total Accounts Receivable	-6,662.06	-1,166.94	-5,495.12	-470.9 %
Other Current Asset				
1200 Undeposited Funds	2,959.32	100.00	2,859.32	2,859.3 %
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	-16,340.66	-19,199.98	2,859.32	14.9 %
TOTAL ASSETS	252,928.64	227,215.95	25,712.69	11.3 %
LIABILITIES & EQUITY				
Liabilities				
Accounts Payable				
2000 Accounts Payable	24,361.15	19,047.64	5,313.51	27.9 %
Total Accounts Payable	24,361.15	19,047.64	5,313.51	27.9 %
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	10,910.00	9,116.00	1,794.00	19.7 %
Total Other Current Liability	21,529.08	19,735.08	1,794.00	9.1 %
Total Liabilities	45,890.23	38,782.72	7,107.51	18.3 %
Equity				
3000 Net Income	37,317.57	18,712.39	18,605.18	99.4 %
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	207,038.41	188,433.23	18,605.18	9.9 %
TOTAL LIABILITIES & EQUITY	252,928.64	227,215.95	25,712.69	11.3 %