

Balance Sheet Comparison

Property: Second Jefferson Green HOA

Comparison Periods: As of 07/31/19 and As of 06/30/19 (accrual basis)

| | Amount as of 7/31/2019 | Amount as of 6/30/2019 | \$ Change | % Change |
|--|---------------------------|---------------------------|------------------|---------------|
| ASSETS | | | | |
| Bank | | | | |
| 1069 SJG New Operating | 43,377.56 | 46,660.57 | -3,283.01 | -7.0 % |
| 1070 Second Jefferson New Reserve Fund | 152,385.43 | 147,366.45 | 5,018.98 | 3.4 % |
| Total Bank | 195,762.99 | 194,027.02 | 1,735.97 | 0.9 % |
| Accounts Receivable | | | | |
| 1100 Accounts Receivable | 2,880.00 | 7,751.97 | -4,871.97 | -62.8 % |
| Total Accounts Receivable | 2,880.00 | 7,751.97 | -4,871.97 | -62.8 % |
| 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 | 179,443.01 | 182,579.01 | -3,136.00 | -1.7 % |
| LIABILITIES & EQUITY | | | | |
| Liabilities | | | | |
| Accounts Payable | | | | |
| 2000 Accounts Payable | 9,750.51 | 4,583.01 | 5,167.50 | 112.8 % |
| Total Accounts Payable | 9,750.51 | 4,583.01 | 5,167.50 | 112.8 % |
| 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 | 1,171.00 | 0.00 | 1,171.00 | |
| Total Other Current Liability | 11,790.08 | 10,619.08 | 1,171.00 | 11.0 % |
| Total Liabilities | 21,540.59 | 15,202.09 | 6,338.50 | 41.7 % |
| Equity | | | | |
| 3000 Net Income | 40,486.31 | 49,960.81 | -9,474.50 | -19.0 % |
| 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 | 157,902.42 | 167,376.92 | -9,474.50 | -5.7 % |
| TOTAL LIABILITIES & EQUITY | 179,443.01 | 182,579.01 | -3,136.00 | -1.7 % |