

Balance Sheet Comparison

Property: Second Jefferson Green HOA

Comparison Periods: As of 07/31/20 and As of 06/30/20 (accrual basis)

	Amount as of 7/31/2020	Amount as of 6/30/2020	\$ Change	% Change
ASSETS				
Bank				
1069 SJG New Operating	21,504.49	44,466.98	-22,962.49	-51.6 %
1070 Second Jefferson New Reserve Fund	244,764.54	231,464.38	13,300.16	5.7 %
Total Bank	266,269.03	275,931.36	-9,662.33	-3.5 %
Accounts Receivable				
1100 Accounts Receivable	-6,088.14	-6,662.06	573.92	8.6 %
Total Accounts Receivable	-6,088.14	-6,662.06	573.92	8.6 %
Other Current Asset				
1200 Undeposited Funds	100.00	2,959.32	-2,859.32	-96.6 %
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	-16,340.66	-2,859.32	-17.5 %
TOTAL ASSETS	240,980.91	252,928.64	-11,947.73	-4.7 %
LIABILITIES & EQUITY				
Liabilities				
Accounts Payable				
2000 Accounts Payable	13,293.26	24,361.15	-11,067.89	-45.4 %
Total Accounts Payable	13,293.26	24,361.15	-11,067.89	-45.4 %
Other Current Liability				
2101 Demand Letter & Tracking	112.96	112.96	0.00	0.0 %
2110 Prepaid HOA Dues	12,829.45	13,129.45	-300.00	-2.3 %
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	11,508.00	10,910.00	598.00	5.5 %
Total Other Current Liability	21,827.08	21,529.08	298.00	1.4 %
Total Liabilities	35,120.34	45,890.23	-10,769.89	-23.5 %
Equity				
3000 Net Income	36,139.73	37,317.57	-1,177.84	-3.2 %
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	205,860.57	207,038.41	-1,177.84	-0.6 %
TOTAL LIABILITIES & EQUITY	240,980.91	252,928.64	-11,947.73	-4.7 %