

Balance Sheet Comparison

Property: Second Jefferson Green HOA

Comparison Periods: As of 08/31/19 and As of 07/31/19 (accrual basis)

	Amount as of 8/31/2019	Amount as of 7/31/2019	\$ Change	% Change
ASSETS				
Bank				
1069 SJG New Operating	48,225.91	43,377.56	4,848.35	11.2 %
1070 Second Jefferson New Reserve Fund	157,399.48	152,385.43	5,014.05	3.3 %
Total Bank	205,625.39	195,762.99	9,862.40	5.0 %
Accounts Receivable				
1100 Accounts Receivable	2,617.95	2,880.00	-262.05	-9.1 %
Total Accounts Receivable	2,617.95	2,880.00	-262.05	-9.1 %
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	189,043.36	179,443.01	9,600.35	5.4 %
LIABILITIES & EQUITY				
Liabilities				
Accounts Payable				
2000 Accounts Payable	7,700.22	9,633.01	-1,932.79	-20.1 %
Total Accounts Payable	7,700.22	9,633.01	-1,932.79	-20.1 %
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	1,669.00	1,171.00	498.00	42.5 %
Total Other Current Liability	12,288.08	11,790.08	498.00	4.2 %
Total Liabilities	19,988.30	21,423.09	-1,434.79	-6.7 %
Equity				
3000 Net Income	51,638.95	40,603.81	11,035.14	27.2 %
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	169,055.06	158,019.92	11,035.14	7.0 %
TOTAL LIABILITIES & EQUITY	189,043.36	179,443.01	9,600.35	5.4 %