

Balance Sheet Comparison

Property: Second Jefferson Green HOA

Comparison Periods: As of 08/31/20 and As of 07/31/20 (accrual basis)

	Amount as of 8/31/2020	Amount as of 7/31/2020	\$ Change	% Change
ASSETS				
Bank				
1069 SJG New Operating	50,378.86	21,504.49	28,874.37	134.3 %
1070 Second Jefferson New Reserve Fund	245,364.49	244,764.54	599.95	0.2 %
Total Bank	295,743.35	266,269.03	29,474.32	11.1 %
Accounts Receivable				
1100 Accounts Receivable	-10,527.72	-6,088.14	-4,439.58	-72.9 %
Total Accounts Receivable	-10,527.72	-6,088.14	-4,439.58	-72.9 %
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	266,015.65	240,980.91	25,034.74	10.4 %
LIABILITIES & EQUITY				
Liabilities				
Accounts Payable				
2000 Accounts Payable	18,739.76	13,293.26	5,446.50	41.0 %
Total Accounts Payable	18,739.76	13,293.26	5,446.50	41.0 %
Other Current Liability				
2101 Demand Letter & Tracking	112.96	112.96	0.00	0.0 %
2110 Prepaid HOA Dues	12,829.45	12,829.45	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	12,106.00	11,508.00	598.00	5.2 %
Total Other Current Liability	22,425.08	21,827.08	598.00	2.7 %
Total Liabilities	41,164.84	35,120.34	6,044.50	17.2 %
Equity				
3000 Net Income	55,129.97	36,139.73	18,990.24	52.5 %
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	224,850.81	205,860.57	18,990.24	9.2 %
TOTAL LIABILITIES & EQUITY	266,015.65	240,980.91	25,034.74	10.4 %