

# Balance Sheet Comparison

Property: Second Jefferson Green HOA

Comparison Periods: As of 09/30/19 and As of 08/31/19 (accrual basis)

	Amount as of 9/30/2019	Amount as of 8/31/2019	\$ Change	% Change
<b>ASSETS</b>				
Bank				
1069 SJG New Operating	53,964.77	48,225.91	5,738.86	11.9 %
1070 Second Jefferson New Reserve Fund	167,411.97	157,399.48	10,012.49	6.4 %
Total Bank	221,376.74	205,625.39	15,751.35	7.7 %
Accounts Receivable				
1100 Accounts Receivable	7,947.88	2,617.95	5,329.93	203.6 %
Total Accounts Receivable	7,947.88	2,617.95	5,329.93	203.6 %
Other Current Asset				
1200 Undeposited Funds	349.00	100.00	249.00	249.0 %
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	-18,950.98	-19,199.98	249.00	1.3 %
<b>TOTAL ASSETS</b>	<b>210,373.64</b>	<b>189,043.36</b>	<b>21,330.28</b>	<b>11.3 %</b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
Accounts Payable				
2000 Accounts Payable	22,377.92	7,700.22	14,677.70	190.6 %
Total Accounts Payable	22,377.92	7,700.22	14,677.70	190.6 %
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	3,163.00	1,669.00	1,494.00	89.5 %
Total Other Current Liability	13,782.08	12,288.08	1,494.00	12.2 %
<b>Total Liabilities</b>	<b>36,160.00</b>	<b>19,988.30</b>	<b>16,171.70</b>	<b>80.9 %</b>
<b>Equity</b>				
3000 Net Income	56,797.53	51,638.95	5,158.58	10.0 %
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 %
<b>Total Equity</b>	<b>174,213.64</b>	<b>169,055.06</b>	<b>5,158.58</b>	<b>3.1 %</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>210,373.64</b>	<b>189,043.36</b>	<b>21,330.28</b>	<b>11.3 %</b>