

Balance Sheet Comparison

Property: Second Jefferson Green HOA

Comparison Periods: As of 09/30/20 and As of 08/31/20 (accrual basis)

	Amount as of 9/30/2020	Amount as of 8/31/2020	\$ Change	% Change
ASSETS				
Bank				
1069 SJG New Operating	46,714.63	50,378.86	-3,664.23	-7.3 %
1070 Second Jefferson New Reserve Fund	259,860.57	245,364.49	14,496.08	5.9 %
Total Bank	306,575.20	295,743.35	10,831.85	3.7 %
Accounts Receivable				
1100 Accounts Receivable	-11,251.30	-10,527.72	-723.58	-6.9 %
Total Accounts Receivable	-11,251.30	-10,527.72	-723.58	-6.9 %
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	276,123.92	266,015.65	10,108.27	3.8 %
LIABILITIES & EQUITY				
Liabilities				
Accounts Payable				
2000 Accounts Payable	23,631.92	18,739.76	4,892.16	26.1 %
Total Accounts Payable	23,631.92	18,739.76	4,892.16	26.1 %
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	14,498.00	12,106.00	2,392.00	19.8 %
Total Other Current Liability	24,817.08	22,425.08	2,392.00	10.7 %
Total Liabilities	48,449.00	41,164.84	7,284.16	17.7 %
Equity				
3000 Net Income	57,954.08	55,129.97	2,824.11	5.1 %
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	227,674.92	224,850.81	2,824.11	1.3 %
TOTAL LIABILITIES & EQUITY	276,123.92	266,015.65	10,108.27	3.8 %