

# Balance Sheet Comparison

Property: Second Jefferson Green HOA

Comparison Periods: As of 01/31/21 and As of 12/31/20 (accrual basis)

	Amount as of 1/31/2021	Amount as of 12/31/2020	\$ Change	% Change
<b>ASSETS</b>				
Bank				
1069 SJG New Operating	67,706.92	45,323.30	22,383.62	49.4 %
1070 Second Jefferson New Reserve Fund	314,324.17	300,381.83	13,942.34	4.6 %
Total Bank	382,031.09	345,705.13	36,325.96	10.5 %
Accounts Receivable				
1100 Accounts Receivable	-14,519.67	-2,303.70	-12,215.97	-530.3 %
Total Accounts Receivable	-14,519.67	-2,303.70	-12,215.97	-530.3 %
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 %
<b>TOTAL ASSETS</b>	<b>348,311.44</b>	<b>324,201.45</b>	<b>24,109.99</b>	<b>7.4 %</b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
Accounts Payable				
2000 Accounts Payable	14,401.74	13,241.64	1,160.10	8.8 %
Total Accounts Payable	14,401.74	13,241.64	1,160.10	8.8 %
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	18,152.00	16,912.00	1,240.00	7.3 %
Total Other Current Liability	28,471.08	27,231.08	1,240.00	4.6 %
<b>Total Liabilities</b>	<b>42,872.82</b>	<b>40,472.72</b>	<b>2,400.10</b>	<b>5.9 %</b>
<b>Equity</b>				
3000 Net Income	21,710.38	114,007.89	-92,297.51	-81.0 %
3001 Retained Earnings	199,497.24	85,489.84	114,007.40	133.4 %
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>305,438.62</b>	<b>283,728.73</b>	<b>21,709.89</b>	<b>7.7 %</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>348,311.44</b>	<b>324,201.45</b>	<b>24,109.99</b>	<b>7.4 %</b>