

Balance Sheet Comparison

Property: Second Jefferson Green HOA

Comparison Periods: As of 02/28/21 and As of 01/31/21 (accrual basis)

	Amount as of 2/28/2021	Amount as of 1/31/2021	\$ Change	% Change
ASSETS				
Bank				
1069 SJG New Operating	79,278.81	67,706.92	11,571.89	17.1 %
1070 Second Jefferson New Reserve Fund	329,946.66	314,324.17	15,622.49	5.0 %
Total Bank	409,225.47	382,031.09	27,194.38	7.1 %
Accounts Receivable				
1100 Accounts Receivable	-12,012.91	-14,519.67	2,506.76	17.3 %
Total Accounts Receivable	-12,012.91	-14,519.67	2,506.76	17.3 %
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 %
TOTAL ASSETS	378,012.58	348,311.44	29,701.14	8.5 %
LIABILITIES & EQUITY				
Liabilities				
Accounts Payable				
2000 Accounts Payable	12,624.14	14,401.74	-1,777.60	-12.3 %
Total Accounts Payable	12,624.14	14,401.74	-1,777.60	-12.3 %
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	18,772.00	18,152.00	620.00	3.4 %
Total Other Current Liability	29,091.08	28,471.08	620.00	2.2 %
Total Liabilities	41,715.22	42,872.82	-1,157.60	-2.7 %
Equity				
3000 Net Income	52,569.12	21,710.38	30,858.74	142.1 %
3001 Retained Earnings	199,497.24	199,497.24	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	336,297.36	305,438.62	30,858.74	10.1 %
TOTAL LIABILITIES & EQUITY	378,012.58	348,311.44	29,701.14	8.5 %